

**DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
ABSTRACT AND STATEMENT**

NOT IN SUIT

For briefing offers in compromise of liabilities and/or violations incurred under Chapters 32,51,52,53,68, and/or 78 of the Internal Revenue Code, and/or liabilities and/or violations incurred under the Federal Alcohol Administration Act.

1. OFFER SUBMITTED BY (Name and address) Virginia Carolina Corporation 12441 SW 130 Street Miami, Florida 33186	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$250,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 314,247.69	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS: The proponent allegedly violated 26 U.S.C. 5704(b) by exporting cigarettes without proper labeling required under 27 CFR 44.185. Also, the proponent violated Title 27 CFR Sections 40.165 and 40.168 by not timely filing and paying Federal Excise Tax.

BUSINESS IN WHICH ENGAGED:
 The proponent is a duly qualified tobacco manufacturer.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 On or about October 17, 2005 and September 7, 2006 in Miami, Florida

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$250,000.00 in compromise of the above violations incurred under the Internal Revenue Code.

RECOMMENDATION:
 The Director, National Revenue Center recommends acceptance of the offer. In view of potential litigation hazards, acceptance of this Offer in Compromise, as submitted, is warranted.

9. I have considered the proposition to compromise the liability as charged herein, and, for the reasons embodied in the above abstract and statement, am of the opinion that it will be for the best interest of the United States to ACCEPT REJECT the terms proposed.

10. SIGNATURE AND TITLE
 [REDACTED] **Deputy Assistant Administrator**
 Field Operations

11. DATE
 4/27/09