

**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 sections 4181 and 4182 and Chapters 51 and 52 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) Moonlight, Inc. Monroe Smoke Shop 118 South Lewis Street Monroe, WA 98272	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$6,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 49,951.40	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent allegedly: (1) conducted business as a manufacturer of tobacco products without a permit to engage in such business in violation of 26 U.S.C. § 5713(a) and 27 C.F.R. § 40.61; (2) failed to obtain a proper bond before manufacturing tobacco products in violation of 26 U.S.C. § 5711(a) and 27 C.F.R. § 40.66; (3) failed to maintain proper records while manufacturing tobacco products in violation of 26 U.S.C. § 5741 and 27 C.F.R. § 40.181; (4) failed to report production to the National Revenue Center while manufacturing tobacco products in violation of 26 U.S.C. § 5722 and 27 C.F.R. § 40.202; (5) failed to conduct a true and accurate inventory on TTB F 5210.9, before commencing production in violation of 26 U.S.C. § 5721 and 27 C.F.R. § 40.201; (6) failed to pay excise tax on manufactured roll-your-own tobacco in violation of 26 U.S.C. §§ 5701(g) and 5703(a)(1), and 27 C.F.R. §§ 40.25 a, 40.26 and 40.161; (7) failed to file excise tax returns (TTB F 5000.24) on manufactured tobacco productions removed in violation of 26 U.S.C. § 5703(b) and 27 C.F.R. § 40.162; (8) failed to pay Special Occupational tax for the 2012 and 2013 tax years in violation 26 U.S.C. § 5731(a) and 27 C.F.R. §§ 40.31 and 40.32; and (9) sold tobacco products and failed to mark same with the required marks, labels and notices in violation of 26 U.S.C. § 5723 and 27 C.F.R. § 40.212.

BUSINESS IN WHICH ENGAGED:
The proponent is a Manufacturer of Tobacco Products

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violation occurred on or about January 2012 through August 2013, at the proponent's premises located at 118 South Lewis Street, Monroe, Washington 98272.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$6,000.00, in compromise of the above alleged violations of Title 26 United States Code and its attendant regulations, to be paid in 11 monthly payments on the 15th day of the month. \$500.00, was submitted with the original offer received October 29, 2014.

RECOMMENDATION:
The Director, National Revenue Center, recommends acceptance of the offer. In view of potential litigation hazards, and the financial information provided by the proponent, 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.

[REDACTED] Deputy Asst. Administrator Field Operations	11. DATE August 6 2015
--	---------------------------