

**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) Verbatim, LLC 20 Acosta Street, Suite 300 Stamford, Connecticut 06902	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$15,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
 The proponent allegedly (1) Engaged in the business of purchasing wine for resale at wholesale without having a wholesaler basic permit in violation of 27 U.S.C. § 203(c) and 27 C.F.R. § 1.22; (2) Failed to register at its Connecticut location in violation of 26 U.S.C. § 5124 and 27 C.F.R. § 31.32.

BUSINESS IN WHICH ENGAGED:
 The proponent operated as a wholesaler of wine.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 The violations occurred in or about October 2011 through June 2014, at the premises address located at 20 Acosta Street, Stamford, Connecticut 06902.

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$15,000.00 in compromise of the above violations incurred under the Federal Alcohol Administration Act and 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 Asst. Administrator Field Operations	11. DATE May 25, 2018
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