

**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.

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| 1. OFFER SUBMITTED BY (Name and address) Carisam-Samuel Meisel 10900 N.W. 27th Street Miami, FL 33172 | OFFER IN COMPROMISE | |
| | 2. ORIGINATING OFFICE TID | 3. AMOUNT OF OFFER \$450,000.00 |
| | 4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED] | |
| | 5. CASE NUMBER | |
| | 6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A | |
| | 7. TAXPAYER IDENTIFICATION NUMBER [REDACTED] | |

8. CHARGE

VIOLATIONS:

1) Alleged violations of the Federal Alcohol Administration Act (FAA Act), Title 27, United States Code, Section 205(b), and the related implementing TTB Regulations, 27 CFR Part 6, for providing free installations of Heineken "BrewLock" Draft Beer Systems to various cruise ships while docked in port within the State of Florida.

2) Alleged violations of the Federal Alcohol Administration Act (FAA Act), Title 27, United States Code, Section 205(b), and the related implementing TTB Regulations, 27 CFR Part 6, for making payments to cruise lines on behalf of manufacturers to obtain or secure product placement and/or menu placement for their alcoholic beverage products on the various cruise ships operated by that cruise line.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The alleged violations occurred between January 1, 2016 and June 30, 2019.

BUSINESS IN WHICH ENGAGED:

The proponent is a TTB -permitted importer and wholesaler of alcohol beverages.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$450,000.00 in compromise of the above alleged violations incurred to be paid by December 31, 2019.

RECOMMENDATIONS:

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.

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| 10. SIGNATURE AND TITLE [REDACTED] Deputy Asst. Administrator Field Operations | 11. DATE December 13, 2019 |
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