

**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) SS Tobacco LLC 1610 W Walnut Hill LN. Irving, TX 75038	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$600,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 1,468,195.45	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

ALLEGED VIOLATIONS:
The following alleged violations were incurred by the proponent:

- 1) Failure to Imprint/Affix Required Export Notice in violation of 26 U.S.C §§ 5704 & 5723 and 27 CFR §§ 44.181, 44.185 and 40.235.
- 2) Failure to Provide Notice of Removal for Exports on TTB F52000.14 in violation U.S.C. § 5704 and 27 CFR §§ 44.198, 44.199, & 44.203.
- 3) Failure to provide Satisfactory Evidence of Export in violation of 26 U.S.C. § 5704 (b) and 27 CFR § 40.235, 27 CFR §§ 44.61(a), 44.66, 44.67, & 44.197.
- 4) Removal Incorrectly Reported as a Transfer in Bond in violation of 26 U.S.C. § 5704(b) and 27 CFR §§ 40.186 & 40.233.
- 5) Failure to File Accurate Monthly Reports on Form 5210.5 in violation of 26 U.S.C. § 5722 and 27 CFR § 40.202.
- 6) Failure to Obtain Power of Attorney for Signors of Required Documents in violation of 27 CFR § 40.393.

BUSINESS IN WHICH ENGAGED:
The proponent operates as a Manufacturer of Tobacco Products.

DATE OR PERIODS AND LOCATION OF VIOLATIONS:
The alleged violations occurred on or about, September 2014/2015 through May 2017, at the proponent's premises located at 1610 W Walnut Hill LN., Irving, TX 75038.

AMOUNT AND TERMS OF OFFER:
The proponent has proposed to pay \$600,000 to compromise its alleged liability. It has already submitted and paid \$200,000. A payment of \$200,000 will be completed by 12/31/2020 and the final payment of \$200,000 will be completed by 12/31/2021.

RECOMMENDATION: The Director, National Revenue Center recommends acceptance of the offer.

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 July 9, 2019
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