

**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) Alaska Commercial Company Mailing: 550 W 64th Avenue 200 Anchorage, AK 99518 Premise: 111 W Rezanof Drive Kodiak, AK 99615	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$433,382.69
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 554,382.69	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
 The proponent allegedly failed to use the correct form to document tobacco products on which FET has not been paid in violation of 27 CFR 44.2, allegedly sold tobacco products that were not for direct exportation in violation of 27 CFR 44.61 and 26 U.S.C 5704, allegedly removed tobacco products from the EW other than for delivery to vessels for consumption beyond the jurisdiction of the internal revenue laws of the U.S. in violation of 27 CFR 44.62 and 26 U.S.C. 5704, allegedly had a change in control that was not reported in violation of 27 CFR 44.107, and allegedly operated without a permit in violation of 27 CFR 44.81.

BUSINESS IN WHICH ENGAGED:
 The proponent engaged in business as an export warehouse.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 The alleged violations occurred at the proponent's premises located at 111 W Rezanof Drive Kodiak, AK 99615 on or around and between January 2008 through June 2014.

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$433,382.69 in compromise of the above violations due to doubt as to liability incurred under the Internal Revenue Code.

RECOMMENDATION:
 The Deputy Assistant Administrator, Business Operations, Office of Permitting and Taxation recommends acceptance of the offer submitted by Alaska Commercial Company to compromise the amount of liability due and the above listed violations.

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] Digitally signed by [REDACTED] Date: 2021.06.21 07:58:45 -04'00' Deputy Asst. Administrator Field Operations	11. DATE June 21, 2021
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