ND Cigars, Inc.  
2344 Arthur Ave.  
Bronx, NY 10458

DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU

ABSTRACT AND STATEMENT

1. OFFER SUBMITTED BY (Name and address)

2. ORIGINATING OFFICE

   TAD

3. AMOUNT OF OFFER

   $115,000.00

4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)

5. CASE NUMBER

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)

   $ 259,278.43

7. TAXPAYER IDENTIFICATION NUMBER

8. CHARGE

VIOLATIONS:

The violations identified included:

1. Manufacture of tobacco products without a valid permit under 26 USC 5712 and 27 CFR 40.26 and 40.62.
4. Failure to maintain records on processed tobacco received, cigars manufactured, and cigars removed subject to tax under 26 USC 5722 and 5741 and 27 CFR 40.182, 40.183, 40.184 and 40.202.

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, March 15, 2011 through August 31, 2019, at the proponent’s premises located at 2344 Arthur Ave, Bronx, NY, 10458.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer in the amount of $115,000. This amount will be paid in 60 monthly installments of $1,916.67 commencing upon acceptance of the OIC.

RECOMMENDATION:
The Deputy Assistant Administrator, Business Operations, Office of Permitting and Taxation recommends acceptance of the offer. Doubt to Collectability is met based on review of financial documentation submitted by the taxpayer.

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

   Deputy Asst. Administrator Field Operations

11. DATE

   June 17, 2021

TTB F 5640.3 (10/2007)