

**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) RYO Cigarettes of Nevada Inc. DBA Smoke 4 Less 4295 S. Fort Apache Rd. Ste 130 Las Vegas, Nevada 89147	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$140,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 994,748.44	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:

The proponent allegedly:

- 1) Conducted business as a manufacturer of tobacco products without a permit to engage in such business in violation of 26 U.S.C. § 5713 and 27 CFR § 40.61;
- 2) Failed to pay Federal excise taxes on tobacco products that were manufactured and removed from July 1, 2012 through June 30, 2018 in violation of 26 U.S.C. §§ 5701, 5703 and 27 CFR § 40.161; and
- 3) Failed to pay Special Occupational Tax for the SOT years 2014-2016 in violation of 26 U.S.C. § 5731 and 27 CFR § 40.31.

BUSINESS IN WHICH ENGAGED:
The proponent operated as a manufacturer of tobacco products.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from July 1, 2012 through June 30, 2018, at the proponent's premises located at 3232 E. Flamingo Rd. Ste 17, Las Vegas, Nevada 89121.

AMOUNT AND TERMS OF OFFER:
The proponent submitted an offer of \$140,000.00, comprised of a \$60,000.00 down payment and the remaining \$80,000.00 will be paid in 48 installments of \$1,666.67 on the first business day of the month, in compromise of the above alleged violations incurred under the Internal Revenue Code.

RECOMMENDATIONS:
The Director, Tax Services Division, Office of Permitting and Taxation recommends acceptance of the offer. Doubt to collectibility is met based on review of financial documentation submitted by the taxpayer.

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] Deputy Asst. Administrator Field Operations Date: 2021.10.26 09:39:56 -0400	11. DATE October 26, 2021
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