

**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) New Tobacco King 105 Carroll Island Road Middle River, MD 21220	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$40,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 648,988.09	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The investigation disclosed the following violations:
26 U.S.C. § 5731(a), 26 U.S.C. § 5733 and 27 C.F.R. § 40.31 - Imposition and rate of tax liability and tax liability incurred for special tax.
26 U.S.C. § 5703(b), 27 C.F.R. § 40.161 and 27 C.F.R. § 40.162- Tax liability incurred, method of payment and semimonthly return.
26 U.S.C. § 6651(a)(1), 26 U.S.C. § 6651(a)(2), 26 U.S.C. § 5761(b) -penalties and interest incurred under 26 U.S.C. § 6601.

BUSINESS IN WHICH ENGAGED:
The Proponent manufactured cigarettes from February 1, 2015 to June 30, 2019 without the required permit/registration.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
Violations occurred for the period February 1, 2015 to June 30, 2019 at the Proponent's premises located at 105 Carroll Island Road, Middle River, MD 21220

AMOUNT AND TERMS OF OFFER:
The Proponent offered \$40,000.00 in compromise of the tax liability based doubt as to collectibility and proposes to pay offer over 15 months .

RECOMMENDATIONS:
The Director, Tax Services Division, recommends acceptanceof the offer. Based on the financial documentation that was submitted it was found that the OIC meets the acceptance guidelines on a doubt to collectibility OIC. The bank levy previously collected will not be returned to 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: 2022.04.05 15:39:09 -04'00'	11. DATE April 5, 2022
---	---------------------------