

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
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) Allied Domecq Spirits & Wine USA, Inc. Allied Domecq Spirits, USA 355 Riverside Avenue Westport, CT 06880	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE New Orleans Field Div.	3. AMOUNT OF OFFER \$30,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	[REDACTED]	

8. CHARGE
VIOLATIONS:
The proponent allegedly violated Title 26, United States Code, Section 5201(a) and Title 27, Code of Federal Regulations, Sections 19.371 and 19.378, by manufacturing distilled spirits that were not in compliance with the approved formulas. In addition, the proponent allegedly violated Title 27, United States Code, Section 205(e) and Title 27, Code of Federal Regulations, Sections 5.31 and 5.35, by shipping distilled spirits in interstate commerce without the products being properly labeled.

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified distilled spirits plant.

DATE OR PERIOD and LOCATION OF VIOLATION:
November 1999 through February 2000 at the proponent's premises at 7401 Highway 45 South, Fort Smith, Arkansas.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$30,000.00 in compromise of the above violations.

RECOMMENDATION OF DIRECTOR, NATIONAL REVENUE CENTER:

The Director, National Revenue Center, recommends acceptance of \$30,000.00 as this amount is both commensurate with the nature of the violations, and is sufficient to deter recurrence. The proprietor has been cooperative, and has taken action to correct the situation. In view of future compliance, acceptance of this Offer in Compromise as submitted is warranted.

(Continued on page(s))

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] <i>Asst Adm</i>	11. DATE <i>3/8/04</i>
---	---------------------------