

**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) ACR Group, Inc. P.O. Box 1246 Ashburn, Virginia 20146	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$2,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S) n/a
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ n/a	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE VIOLATIONS:
The proponent allegedly did not provide approved certificates of label approval to Customs when importing alcohol products, presented labels to customs that did not identically match the certificates of label approval and did not list the importer's name and address on the labels in violation of 27 U.S.C. § 205(e) and 27 C.F.R. §§ 7.31(a), 7.31(b) and 7.25(b).

The proponent also allegedly imported malt beverage containers that did not bear the government health warning statement in violation of 27 U.S.C. § 215 and 27 C.F.R. § 16.20, shipped malt beverages into state without adhering to state laws in violation of 27 U.S.C. § 122 and failed to pay tax on imported malt beverages in violation of 26 U.S.C. §§ 5051 and 5061(d)(2) and 27 C.F.R. §§ 27.45 and 27.48.

BUSINESS IN WHICH ENGAGED:
The proponent is engaged in the business of wholesaling and importing distilled spirits, wine and/or malt beverages.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
On or about and between October, 2004 through July 30, 2007 at the proponent's premises located at 44882 Rivermont Terrace, Ashburn, VA 20147.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$2,000.00 in compromise of the alleged violations incurred under the Internal Revenue Code, the Federal Alcohol Administration Act, the Alcoholic Beverage Labeling Act and the Webb-Kenyon Act.

RECOMMENDATIONS:
The Director, National Revenue Center recommends acceptance of the offer. In view of potential litigation hazards, acceptance of this Offer in Compromise, as submitted, is warranted.

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] Deputy Assistant Administrator, Field Operations DATE 2/24/09