

**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) LBC Baton Rouge, LLC 11666 Port Road Seabrook, Texas 77586	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$10,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
 During the period January 2006 to October 2008, the proponent was cited for the following violations:

- 1) Denaturing spirits without proper authorization prior to removal from bonded premises in violation of Title 26, United State Code, Section 5214(a)(1); and Title 27, Code of Federal Regulations, Section 21.56(a).
- 2) Failure to timely file monthly reports of operations in violation of Title 26, United States Code, Section 5207(b); and Title 27, Code of Federal Regulations, Section 19.792(c).
- 3) Failure to timely file Special Occupational Tax (SOT) returns for 2006, 2007, and 2008 in violation of Title 26, United State Code, Section 6071(a); and Title 27, Code of Federal Regulations, Sections 19.49(a) and 19.51(a).
- 4) Failure to accurately document receipts of in-bond transfers of spirits in violation of Title 26, United States Code, Section 5207; and Title 27, Code of Federal Regulations, Section 19.770(b)(2).
- 5) Failure to sign quarterly inventory reports under penalty of perjury in violation of Title 26, United States Code, Section 5207; and Title 27, Code of Federal Regulations, Section 19.774(a)(5).
- 6) Failure to accurately record monthly activities in its monthly reports of processing activities in violation of Title 26, United States Code, Section 5207; and Title 27, Code of Federal Regulations, Sections 19.721 and 19.510(c).
- 7) Failure to gauge bulk spirits received in bond in violation of Title 26, United States Code, Section 5204; and Title 27, Code of Federal Regulations, Section 19.510(c).
- 8) Failure to record permit number of consignee and receipt of bulk spirits in wine gallons in violation of Title 26, United States Code, Section 5206; and Title 27, Code of Federal Regulations, Section 19.606.
- 9) Failure to ensure that laboratory analyses performed on denatured spirits were signed by the chemist performing the test in violation of Title 26, United States Code, Section 5242; and Title 27, Code of Federal Regulations, Section 19.453(b).

BUSINESS IN WHICH ENGAGED:
 The proponent is a duly qualified Distilled Spirits Plant.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 The violations occurred from January 2006 to October 2008 at the proponent's business premise located at 1725 Highway 75, Sunshine, Louisiana 70780.

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$10,000.00 in compromise of the above violations incurred under the Internal Revenue Code.

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]	11. DATE 1/25/10
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