

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) United Beverage of NEPA, LLC 635 S. Main Street Pittston, Pennsylvania 18640-3215	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$25,000.00
	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:**

The proponent allegedly operated as a wholesale beer dealer without a Federal Basic Permit in violation of Title 27, United States Code, Section 203(c)(1) and (2), and Title 27, Code of Federal Regulations, Section 1.22.

**BUSINESS IN WHICH ENGAGED:**

The proponent is a wholesale beer dealer.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**

On or about July 11, 2003 through the present at 635 S. Main Street, Pittston, Pennsylvania 18640-3215.

**AMOUNT AND TERMS OF OFFER:**

The proponent has submitted an offer of \$25,000.00 in compromise of the above violations incurred under the Federal Alcohol Administration Act.

**RECOMMENDATION:**

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  
6/24/10