

**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) Carisam-Samuel Meisel (MD), Inc. 2707 Rolling Road Baltimore, Maryland 21244	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER 75,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER AF-93002	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 526,071.99	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:

During the period from March 2002 through August 2008, the proponent allegedly: (1) sold untaxpaid cigarettes to unpermitted ship chandlers resulting in a total Federal Excise Tax liability of \$424,300.50 under 26 U.S.C. § 5701(b)(1), plus penalties and interest; (2) violated 26 U.S.C. § 5722, in conjunction with 27 C.F.R. § 44.147, by completing and submitting to TTB numerous reports which contained information recording that delivery was made to foreign vessels for export, whereas delivery was actually made to other domestic entities; (3) violated 26 U.S.C. § 5741, in conjunction with 27 C.F.R. § 44.142, by completing and maintaining reports which were backdated, incomplete, contained false information, and/or were completed by Carisam employees after delivery to indicate different transportation and delivery chains than those which actually occurred; (4) violated 27 C.F.R. § 44.61 by removing untaxpaid tobacco products from an export warehouse without actually achieving direct export or delivery for subsequent exportation in accordance with 27 C.F.R. Part 44 and TTB Industry Circular 2004 – 3; (5) violated 27 C.F.R. § 44.62 by removing untaxpaid tobacco products from an export warehouse, which were intended as supplies for consumption beyond the jurisdiction of the Internal Revenue Laws of the United States, where such products did not actually reach such vessels and instead remained in domestic markets; (6) violated 27 C.F.R. § 44.66, by submitting commercial invoices, delivery orders, and other supporting documents which did not indicate the actual purchasers and places of delivery of untaxpaid tobacco products; and (7) violated 27 C.F.R. § 44.210, by returning cigarettes to their warehouse without first receiving authorization from the appropriate TTB officer.

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified Tobacco Export Warehouse Operations.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from March 2002 to August 2008 at the proponent's premises located at 2707 Rolling Road, Baltimore, Maryland 21244.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$75,000.00 in compromise of the above alleged 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.

[REDACTED] *Rep. Asst. Administrator 7.0* 11. DATE 9/13/11