

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) Unipack, Inc. 3253B Old Frankstown Road Pittsburgh, Pennsylvania 15239	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$6,250.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 31,584.86	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

Violations:

On or around September 30, 2009 through October 2, 2009, the proponent allegedly improperly altered its Industrial Alcohol User Permit to effect delivery of specially denatured spirits to a non-permitted contract manufacturer and non-permitted premises for use in the manufacture of a hand sanitizer, violations of Sections 5001(5), 5603(a)(3) & (b)(3), and 7206(3) of Title 26, United States Code, and Sections 20.31, 20.48(a), 20.51(a) & (b), and 20.161, of Title 27, Code of Federal Regulations.

BUSINESS IN WHICH ENGAGED:

Proponent operated as a user/dealer of specially denatured spirits.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

On or around September 30, 2009 through October 6, 2009, at proponent's premises located at 3253B Old Frankstown Road, Pittsburgh, Pennsylvania 15239.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$6,250.00 in compromise of above violations.

RECOMMENDATION BY DIRECTOR, NATIONAL REVENUE CENTER:

The Director, National Revenue Center recommends acceptance of \$6,250.00. In view of doubt as to liability and the hazards of litigation, 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

9/27/11