

**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) MYA Handmade Cigars Incorporated 927 Belvedere Road West Palm Beach, Florida 33405	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD-Eastern I	3. AMOUNT OF OFFER \$2,400.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent allegedly (1) incorrectly determined and paid Federal Excise Tax on large cigars removed during the audit period which resulted in an underpayment of tax in violation of 26 U.S.C. §§ 5701(a), 5703 and 27 C.F.R. §§ 40.21, and 40.161; (2) Didn't adequately account for production and removals; specifically failed to maintain daily records of small and large cigars produced and removed, failed to keep records of sale prices of large cigars, failed to maintain records of raw materials used in its operations an to maintain and report accurate records of its operations and transactions and failed to have tobacco properly marked in violation of 26 U.S.C §§ 5722, 5741 and 27 C.F.R. §§ 40.41, 40.181, 40.183, 40.184, 40.185, 40.187, 40.202, and 40.212; and (3) Failed to have sufficient bond coverage in violation of 26 U.S.C. § 5711 and 27 C.F.R. 40.133.

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified Manufacturer of Tobacco Products.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
On or about September 1, 2010, through June 30, 2013, the alleged violations occurred at the proponent's premises located at 927 Belvedere Road, West Palm Beach, Florida 33405.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$2,400.00 in compromise of the above alleged violations incurred under the Internal Revenue Code.

RECOMMENDATION:
The Director, National Revenue Center recommends acceptance of the offer. Based on the current financial situation and of the proponent and their willingness to make changes to their business operation to ensure future compliance, acceptance of this Offer In Compromise 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 Asst. Administrator Field Operations	11. DATE April 24, 2015
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