

**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) BFE Management LLC Mailing: 3934 Country Club Blvd Cape Coral, FL 33904 Premise: 1235 Homestead Road Lehigh Acres, FL 33936	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$11,000
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 83,479.24	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:
 The proponent allegedly failed to timely file and pay Federal Excise Tax Returns for cigarette products, in violation of 26 USC 5703 (b) and 27 CFR 40.162. Failed to pay SOT in violation of 26 USC 5732 and 27 CFR 40.31. Failed to obtain a proper permit before beginning production of tobacco products in violation of 26 USC 5713 and 27 CFR 40.61.

BUSINESS IN WHICH ENGAGED:
 The proponent was illegally conducting RYO operations.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 The alleged violations occurred at the proponent's premises located at 1235 Homestead Road, Lehigh Acres, FL 33936 on or around and between October 28, 2014 through November 4, 2015.

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$11,000.00 in compromise of the above violations incurred under the Internal Revenue Code and the Code of Federal Regulations.

RECOMMENDATION:
 The Director, National Revenue Center, recommends acceptance of the offer. Based on the information the proponent submitted with the Offer in Compromise and the information TTB has on file, Doubt as to collectibility has been established.

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] <i>Reg. Cost Administrator F.D.</i>	11. DATE 3/21/17
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