

**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) Western Pioneer, Inc. Alaska Ship Supply, A Washington Corp. PO Box 70438 Seattle, Washington 98127 Premise Addresses: 487 Salmon Way Dutch Harbor, Alaska 99692 And Mile 4 Captains Bay Road Dutch Harbor, Alaska 99692	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$ 100,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 876,910.32	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent allegedly improperly removed tobacco products without payment of tax (purportedly for use as ship supplies for consumption beyond the jurisdiction of U.S. internal revenue laws), in violation of 26 U.S.C. § 5704 and 27 C.F.R. Part 44.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from January 1, 2012, to November 1, 2014, at the proponent's premises located at 487 Salmon Way, Dutch Harbor, Alaska, 99692 and Mile 4 Captains Bay Road, Dutch Harbor, Alaska, 99692.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$100,000.00 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.

10. SIGNATURE AND TITLE [REDACTED] Dep. Asst. Administrator Field Operations	11. DATE January 31, 2017
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