

**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)  CS&V Inc. City Smokes and Vapor 245 Baring Cross Street Henderson, Nevada 89074	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$6,000
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ \$37,659.34	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

**VIOLATIONS:**  
 The proponent allegedly conducted business as a manufacturer of tobacco products without a permit to engage in such business under 27CFR 40.61 and 26 U.S.C. 5713 (a). The proponent failed to pay excise taxes on all manufacturing tobacco products, packaged and removed under 27cfr 40.161 & 26 U.S.C 5703 (b). The proponent failed to pay the Special Occupational Tax under 27CFR 40.31 & 26 U.S.C 5731 (a).

**BUSINESS IN WHICH ENGAGED:**  
 The proponent is a retail tobacco store that manufactured tobacco products without a federal permit.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**  
 The alleged violations occurred from August 1, 2014 to June 30, 2017 at the proponent's premises located at 1775 East Tropicana Avenue Ste 8, Las Vegas Nevada 89119.

**AMOUNT AND TERMS OF OFFER:**  
 The proponent has submitted an offer of \$6,000.00 in compromise of the above alleged violations incurred under the Internal Revenue Code. The proponent has made a payment of \$2,500 to date on the violations.

**RECOMMENDATIONS:**  
 The Director, National Revenue Center, recommends acceptance of the offer. In view of potential litigation hazards and doubt as to collectibility, 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] Deputy Asst. Administrator Field Operations	11. DATE June 6, 2018
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