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)

Ohserase Manufacturing LLC
PO Box 1221
Akwesasne, New York 13655

OFFER IN COMPROMISE

2. ORIGINATING OFFICE

TAD

3. AMOUNT OF OFFER

$225,000.00

4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)

██████

5. CASE NUMBER

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)

$ 710,309.33

7. TAXPAYER IDENTIFICATION NUMBER

████

8. CHARGE

Violations: The taxpayer allegedly incurred and failed to pay excise tax on cigarettes purportedly removed for export or for transfer for subsequent exportation, in violation of 26 U.S.C. §§ 5703 and 5704, and allegedly violated 27 CFR §§ 40.202, 40.181, 40.183, & 40.185.

Business in which engaged: The proponent is in the business as a manufacturer of tobacco products.

Date or period and location of violations: The alleged violations occurred from May 1, 2012 to February 15, 2016 at the proponent's location at 26 Eagle Drive, Akwesasne, New York 13655.

Amount and terms of offer: The proponent has submitted an offer of $225,000.00 to compromise the alleged liability incurred under the Internal Revenue Code.

Recommendation: 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

████████████ ██████████

11. DATE

07/05/2018

TTB F 5640.3 (10/2007)