

**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) Elgin Beverage Co. 300 Miles Parkway Bartlett, IL 60103	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER 325,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:

TTB alleges that Elgin, "in and around February 2016," "agreed to [facilitate] \$10,000" payment to a licensed retailer(s) "through a third party marketing company" in exchange for the retailer(s) agreement to "carry and promote malt beverages imported and/or distributed" by Elgin. TTB further alleges that "Elgin, through its substantial participation in the negotiations and facilitation of the payment, aided and abetted the ensuing alleged violations of the Federal Alcohol Administrations (FAA) Act's tied house prohibition in 27 U.S.C. § 205(b) and 27 CFR 6.21." The proponent also allegedly failed to timely report a change of ownership and control, resulting in alleged violations of 27 U.S.C. § 203(c) and § 204(g)(2) and 27 CFR §1.22, §1.43, and §1.44.

BUSINESS IN WHICH ENGAGED:
The proponent is a wholesaler of alcohol beverages.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred in or around and between May 2005 and March 2016, at the proponent's premises located at 300 Miles Parkway, Bartlett, IL 60103.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$325,000.00 in compromise of the above alleged violations.

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] Deputy Asst. Administrator Field Operations	11. DATE November 8, 2018
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