

**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) Sea Gear Marine Supply Inc. 1145-1147 Wissahickon Avenue Cape May, New Jersey 08204	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER 65,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 229,129.86	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

Violations: The proponent failed to pay federal excise tax in violation of 26 U.S.C. §§ 5701, 5703(a)(2) and 5704(b) and 27 C.F.R. §§ 44.65, 44.66, 44.67.

Business in which engaged: The proponent is in the business as export warehouse proprietor.

Date or period and location of violations: The violations occurred from June 1, 2009 to August 31, 2012 at the proponent's location at 1145-1147 Wissahickon Avenue, Cape May, New Jersey 08204

Amount and terms of offer: The proponent has submitted an offer of \$65,000.00 in compromise of the above liability incurred under the Internal Revenue Code.

Recommendation: 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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