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)

Sun Liquor MFG, Inc.
4612 Union Bay PL NE
Seattle, WA 98105

OFFER IN COMPROMISE

2. ORIGINATING OFFICE
TAD

3. AMOUNT OF OFFER
$1,300,000.00

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

5. CASE NUMBER

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)
$ 1,648,375.86

7. TAXPAYER IDENTIFICATION NUMBER
[redacted]

8. CHARGE

VIOLATIONS: The proponent allegedly failed to timely file and pay excise tax on distilled spirits produced and sold to airline carriers ineligible for export credit and in connection with late filed excise tax returns and failure to file some returns for the periods of July 16, 2012 to December 31, 2017 in violation of: (A) 26 U.S.C. § 6651(a)(1), and 26 U.S.C. § 6651(a)(2), and (B) 26 U.S.C § 6601, and (C) 26 U.S.C. § 6657, and (D) 26 U.S.C. § 5061.

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified distilled spirits plant.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from July 16, 2012 to December 31, 2017 at the proponent's premises located at 4612 Union Bay PL NE, Seattle, WA 98105.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer in the amount of $1,300,000 to be paid in installments. The proponent remitted $10,000 with its offer and has paid $115,000 to date. The proponent listed doubt as to collectibility and provided supporting financial documentation.

RECOMMENDATIONS:
The Director, National Revenue Center, recommends acceptance of the offer as the amount of the OIC nearly covers the lump sum of the excise tax liability due of $1,381,484.11. The 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
March 8 2019