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)

Emad Musleh
Sara, Inc.
d/b/a US 31 Tobacco
50570 US 933 N
South Bend, IN 46637

OFFER IN COMPROMISE

2. ORIGINATING OFFICE

TID

3. AMOUNT OF OFFER

20,000.00

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

███████

5. CASE NUMBER

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

$ 145,885.51

7. TAXPAYER IDENTIFICATION NUMBER

███████

8. CHARGE

VIOLATIONS:
Failure to file and pay excise taxes in violation of 26 U.S.C. § 5703(b) and 27 C.F.R. § 40.161;
Failure to pay special occupational tax in violation of 26 U.S.C. 5731(a) and 27 C.F.R. § 40.31;
Failure to obtain permit before commencing operations as a manufacturer of tobacco products in violation of 26 U.S.C. § 5713(a) and 27 C.F.R. § 40.61.

BUSINESS IN WHICH ENGAGED:
Manufacturer of tobacco products

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred during the period of July 1, 2012 to June 30, 2015 at the proponent's premises located at 50570 US 933 N South Bend, IN 46637.

AMOUNT AND TERMS OF OFFER:
The proponent offered $20,000.00 in compromise of the tax liability. The proponent proposes to make five consecutive montly payments of $4,000 commencing in May of 2021.

RECOMMENDATIONS:
The Director, Tax Services Division, Office of Permitting and Taxation, recommends acceptance of the offer based on doubt as to liability.

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
██████████ ████████ Deputy Asst. Administrator Field Operations	May 10, 2021

TTB F 5640.3 (10/2007)