

**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) Wind River Tobacco Company, LLC PO Box 528 Black Creek, NC 27813	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$325,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER AF - 98,514	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 1,968,987.99	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent's liability results from penalties for: (A) failure to make payments by electronic funds transfer in violation of 26 U.S.C. § 6656, (B) failure to timely file in violation of 26 U.S.C. § 6651(a)(1), and (C) failure to timely pay in violation of 26 U.S.C. § 6651(a)(2).

BUSINESS IN WHICH ENGAGED:
The proponent is engaged in the business of manufacturing and importing tobacco products.

DATES OR PERIODS AND LOCATION OF VIOLATIONS:
The violations occurred for the period October 16, 2017 to February 15, 2020 at the proponent's premises located at 4792 Potato House Ct., Wilson, NC 27893.

AMOUNT AND TERMS OF OFFER:
The proponent has offered \$325,000.00, in compromise of the tax liability, and has included a check in the amount of \$65,000.00 with same. Proponent has offered to remit the balance of \$260,000.00, within ten days of acceptance the offer.

RECOMMENDATIONS:
The Director, Tax Services Division, recommends acceptance of the offer based on doubt as to liability. The Director believes that the amount being offered is commensurate with the expected litigation hazards and warrants acceptance of the offer. In making this recommendation the Director has also considered the Proponent's apparent compliance with the statutory and regulatory provisions, outlined above, prior and subsequent to the period for which these violations are being compromised.

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] Digitally signed by [REDACTED] DAAPT, Business Operations Date: 2021.06.16 14:51:18 -0400	11. DATE 6/16/2021
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