

**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)<br><br>Doll Distributing LLC<br>1901 De Wolf Street<br>Des Moines, Iowa 50316 | OFFER IN COMPROMISE   |                                    |
|  | 2. ORIGINATING OFFICE<br>TID  | 3. AMOUNT OF OFFER<br>\$225,000.00 |
|  | 4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)<br>██████████         |                                    |
|  | 5. CASE NUMBER  |                                    |
|  | 6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)<br>\$ N/A |                                    |
|  | 7. TAXPAYER IDENTIFICATION NUMBER<br>██████████                           |                                    |

8. CHARGE

**VIOLATIONS:**

1) The Proponent allegedly violated (1) the conditions of Proponent's federal basic permit, (2) provisions of 27 U.S.C. 205(a) and (b), and (3) the regulations promulgated thereunder.

2) In support of such violations, TTB alleges that the Proponent unlawfully:

- Entered into a sponsorship agreement, which in part controlled the distribution of malt beverages at Drake University's Knapp Center during the 2018 and 2019 Drake University basketball season. The investigation revealed that sometime in or around 2018, Doll Distributing LLC negotiated sponsorship of Drake University's athletic programs as the official domestic beer sponsor. One feature of the sponsorship agreement was that in exchange for \$49,500, Doll Distributing LLC was the exclusive distributor of non-craft beer at the Knapp Center. It is TTB's position that Doll Distributing LLC's participation in the sponsorship agreement excluded competitors and, therefore, violated the Federal Alcohol Administration Act's tied house and exclusive outlet prohibitions in 27 U.S.C. §§ 205(a), (b) and 27 CFR §§ 6.21, 8.21.
- Facilitated the provision of equipment to the Knapp Center alcohol beverage retailer's use. The investigation identified mobile beer carts that were provided free of charge and used exclusively to distribute Doll Distributing LLC products. It is TTB's position that Doll's payments to the retailer violated the Federal Alcohol Administration Act's tied house prohibitions in 27 U.S.C. § 205(b) and 27 CFR § 6.21.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**

The alleged violations occurred between 2017 and 2019.

**BUSINESS IN WHICH ENGAGED:**

The Proponent is a TTB-permitted wholesaler of alcohol beverages.

**AMOUNT AND TERMS OF OFFER:**

The Proponent submitted an offer of \$225,000.00 in compromise of the above alleged violations.

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<br><br>Digitally signed by ██████████<br>Date: 2022.01.10 07:39:08 -0500<br>Deputy Asst. Administrator Field Operations | 11. DATE<br>January 10, 2022 |
|---|------------------------------|