

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
ABSTRACT AND STATEMENT

NOT IN SUIT

For briefing offers in compromise of liabilities and/or violations incurred under Chapters 32,51,52,53,68 and/or 78 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) Glazer's Wholesale Drug Company, Inc 14860 Landmark Blvd. Dallas, Texas 75254	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE Dallas Field Division	3. AMOUNT OF OFFER \$35,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]		

8. CHARGE
VIOLATIONS:

The proponent allegedly committed the following violations: (1) importing and removing from United States Customs custody 28,722 bottles of distilled spirits without an approved Certificate of Label Approval (COLA) in violation of Title 27, United States Code, Section 205(e) and Title 27, Code of Federal Regulations, Section 5.51; (2) importing and/or receiving in interstate and foreign commerce 982 bottles of wine that were not properly labeled in conformity with the FAA Act in violation of Title 27, United States Code, Section 205(e) and Title 27, Code of Federal Regulations, Sections 4.30, 4.40 and 16.22; (3) engaging in the business of importing and purchasing products for resale at locations without the required basic permits in violation of Title 27, United States Code, Section 203 and Title 27, Code of Federal Regulations, Section 1.20.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified importer of wine and distilled spirits.

DATE OR PERIOD OF VIOLATION:

From on or about March 6, 1999 through May of 2002 at the proponent's premises of 2001 Diplomat, Farmers Branch, Texas 75234, and 14860 Landmark Boulevard, Dallas, Texas 75254.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$35,000 in compromise of the above violations.

RECOMMENDATION OF DIRECTOR, NATIONAL REVENUE CENTER:

The Director, National Revenue Center, recommends acceptance of \$35,000 as this amount is both commensurate with the nature of the violations, and is sufficient to deter recurrence. The proprietor has been cooperative, and has taken action to correct the situation. In view of future compliance, acceptance of this Offer in Compromise as submitted is warranted.

(Continued on page(s))

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] Asst Admin, FD

11. DATE

5/24/04