

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, 58 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) Parallel Products of Kentucky, Inc. 1620 Bernheim Lane Louisville, Kentucky 40210	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE Cincinnati NRC	3. AMOUNT OF OFFER \$45,000
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S) N/A
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (If applicable) \$116,000.00	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]		

8. CHARGE VIOLATIONS:
During the period from August 2003 through June 17, 2004, the proponent failed to:

A. properly maintain sufficient records to associate beer destructions with specific and/or individual tax claims or claimants as required by Title 26, United States Code, Sections 6207(d), 5555, 5603(b), 5615(5), 6065;

B. properly maintain sufficient records to associate destructions of distilled spirits and wine with specific and/or individual tax claims or claimants, and in addition, distilled spirits, wine and beer for which claims for refund or credit had been submitted and paid, were not in fact destroyed at the time the claims were filed, all in violation of Title 26, United States Code, Sections 5207(d), 5215, 5555, 5603(b), 5615(5), 6065, and Title 27, Code of Federal Regulations, Sections 19.100, 19.691, 19.723, 19.767, 19.724(a)(ii), 19.731(b), 19.731(c)(3);

C. to properly maintain Notices of Intention to Destroy beer and other records applicable to the destruction of beer as required by Title 26, United States Code, Sections 5178, 5207 and Title 27, Code of Federal Regulations, Sections 19.68, 19.72(a)(1)(iii), 19.731(g)(3).

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

DATE OR PERIOD and LOCATION OF VIOLATIONS:
From August 2003 through June 17, 2004, at proponent's premises located at 1620 Bernheim Lane, Louisville, Kentucky.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$45,000.00 in compromise of the above violations.

RECOMMENDATION BY DIRECTOR, NATIONAL REVENUE CENTER:
The Director, National Revenue Center recommends acceptance of \$45,000.00. 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))

8. 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 Assistant Administrator, Field Operations [REDACTED]	11. DATE 9/1/05
--	---------------------------