

**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 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) Brown & Williamson Tobacco Corporation P.O. Box 35090 Louisville, Kentucky 40232	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE National Revenue Center	3. AMOUNT OF OFFER \$95,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 138,250.15	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

**8. CHARGE VIOLATIONS:**  
During the period January 1, 2000 to October 31, 2000, Brown & Williamson imported approximately 1,550,952 cigarettes that had been previously exported, a violation of 26 U.S.C. 5754, 5704(d) and 27 CFR 41.82. Therefore, they are liable for the relanding penalty imposed by 26 U.S.C. 5761 and 27 CFR 41.83.

**BUSINESS IN WHICH ENGAGED:**  
The proponent is a duly qualified importer of tobacco products.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**  
From January 1, 2000 to October 31, 2000, at the proponent's premises located at 2600 Weaver Road, Macon, GA 31217.

**AMOUNT AND TERMS OF OFFER:**  
The proponent has submitted an offer of \$95,000.00 in compromise of the above violations incurred under the Internal Revenue Code.

**RECOMMENDATIONS:**  
The Director, National Revenue Center recommends acceptance of the offer. In view of doubt as to liability and the hazards of litigation, acceptance of this Offer in Compromise, as submitted, is warranted.

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] <b>Thomas R. Crone, Deputy Assistant Administrator Field Operations</b>	11. DATE 2-26-07
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