

**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)**

Virginia Brands, LLC  
1057 Bill Tuck Highway, Building B  
South Boston, Virginia 24592

**OFFER IN COMPROMISE**

**2. ORIGINATING OFFICE**

National Revenue Center

**3. AMOUNT OF OFFER**

\$4,734.66

**4. PERMIT, LICENSE, OR  
REGISTRY NO. (if applicable)**

[REDACTED]

**5. SYSTEM CONTROL NUMBER(S)**

**6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)**

\$ 660,015.00

**7. TAXPAYER IDENTIFICATION NUMBER**

[REDACTED]

**8. CHARGE**

**VIOLATION(S):**

During calendar year 2005, the proponent was liable for excise taxes in excess of five million dollars; therefore, in calendar year 2006, excise taxes should have been paid by Electronic Funds Transfer (EFT). The proponent failed to pay Federal Excise Tax by EFT in calendar year 2006 as required by Title 26, United States Code, Section 5703(b)(3) and Title 27, Code of Federal Regulations, Section 40.165a. However, the proponent timely filed and paid all excise taxes as required by Title 26, United States Code, Section 5703(2)(a) and Title 27, Code of Federal Regulations, Section 40.355(e)(f) for these periods by check.

**BUSINESS IN WHICH ENGAGED:**

The proponent is a duly qualified manufacturer of tobacco products.

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

From January 1, 2006 to October 15, 2006, at the proponent's premises located at 1057 Bill Tuck Highway, Building B, South Boston, VA 24592.

**AMOUNT AND TERMS OF OFFER:**

The proponent has submitted an offer of \$4,734.66 in compromise of the above violation incurred under the Internal Revenue Code.

**RECOMMENDATIONS:**

The Director, National Revenue Center recommends acceptance of the offer. In view of doubt as to collectability, 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] Deputy Assistant Administrator

**11. DATE**

7/17/07