

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 32,51,52,53,88, 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)

John Middleton Co.  
475 North Lewis Road  
Limerick, Pennsylvania 19464-1510

OFFER IN COMPROMISE

2. ORIGINATING OFFICE

NRC

3. AMOUNT OF OFFER

\$315,000.00

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

[REDACTED]

5. SYSTEM CONTROL NUMBER(S)

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

\$ 621,810.84

7. TAXPAYER IDENTIFICATION NUMBER

[REDACTED]

8. CHARGE

VIOLATIONS:

The proponent allegedly filed and paid the excise tax return late for the period of September 16 through September 26, 2009. The tax return was due September 29, 2009, resulting in alleged violations of failure to file (26 U.S.C. Section 6651), failure to pay (26 U.S.C. Section 5761(b)), failure to deposit (26 U.S.C. Section 6656), and interest (26 U.S.C. Section 6601). The return was filed and the full amount of tax due was paid electronically on October 6, 2009.

BUSINESS IN WHICH ENGAGED:

The proponent is engaged in business as a tobacco plant.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

On or about September 16 through September 26, 2009 with premises located at 418 West Church Road, King of Prussia, Pennsylvania 19406-3150.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$315,000 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 potential litigation hazards as outlined in the offer-in-compromise, acceptance of this offer, 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 SIGNATURE]

11. DATE

5/19/2010.