

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) Olay LLC Call Box 7000 Cayey, PR 00737-7000	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$17,500.00
	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) \$ 368,457.47	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:
The proponent allegedly manufactured articles containing denatured spirits without an approved formula in violation of 27 C.F.R. 20.91(a) and failed to submit an annual report in violation of 27 C.F.R. 20.264(b).

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified user of specially denatured spirits.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
On or about and between June 1, 2007 through October 15, 2008 at the proponent's premises at Road 735 km 2.3 Bo. Rio Llano, Cayey, PR 00736.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$17,500.00 in compromise of the above alleged violations incurred under the Internal Revenue Code.

RECOMMENDATION:
The Director, National Revenue Center recommends acceptance of the offer. In view of potential litigation hazards, 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] DATE 4/15/10