

**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) Spirits of the USA LLC 3811 University Blvd. West Unit 24 and 26 Jacksonville, FL 32217	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID [REDACTED]	3. AMOUNT OF OFFER \$5,000.00
	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) \$ n/a	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
 The proponent allegedly (1) engaged in the business of purchasing for resale at wholesale distilled spirits and while so engaged, contracted to sell, sold, and/or shipped in interstate commerce indirectly distilled spirits so purchased in violation of 27 U.S.C. 203(c) and 27 C.F.R. 1.22; (2) transferred the contents of alcohol beverages from plastic to glass bottles which were labeled as samples in violation of 26 U.S.C. 5171 and 27 C.F.R. 19.151; and (3) sold, offered for sale, or contracted to sell distilled spirits to a trade buyer on consignment or under conditional sale or with the privilege of return in violation of 27 U.S.C. 205(d) and 27 C.F.R. 11.21.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 On or about and between September 2008 through June 2009 at the proponent's premises at 3811 University Blvd. West, Unit 24 and 26, Jacksonville, FL 32217.

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$5,000.00 in compromise of the above alleged violations incurred under the Federal Alcohol Administration Act and 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] Deputy Assistant Administrator Field Operations	11. DATE 1/7/10
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