

**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 sections 4181 and 4182 and Chapters 51 and 52 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)

U.S. Flue-Cured Tobacco Growers, Inc.
250 Crown Boulevard
Timberlake, North Carolina 27583

OFFER IN COMPROMISE

2. ORIGINATING OFFICE

NRC

3. AMOUNT OF OFFER

20,000.00

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

5. CASE NUMBER

N/A

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

\$ 208,876.50

7. TAXPAYER IDENTIFICATION NUMBER

8. CHARGE

VIOLATIONS:

The proponent allegedly violated Title 26 U.S.C. 5703(b)(2) and 27 C.F.R. 40.165 by failing to timely file and pay Federal Excise Tax. Also, the proponent is allegedly in violation of Title 26 U.S.C. 5703(b)(3), and 27 CFR 40.165a by failing to pay Federal Excise Tax by Electronic Funds Transfer.

BUSINESS WHICH IN ENGAGED:

The proponent is a duly qualified manufacturer of tobacco products.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

From March 1, 2009 to March 15, 2009, at 250 Crown Boulevard, Timberlake, NC 27583, and 1920 Farrier Avenue, S.E., Wilson, NC 27893.

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.

11. DATE

7/11/11

Dir. Nat. Revenue Center