

**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) Old Cuban Cigar Factory, Inc. 173 South Main Street Middleton, MA 01949	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$15,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) n/a	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 manufactured cigars without an approved permit in violation of 26 U.S.C. §§ 5711, 5712, 5713, 5721, 5722, 5723 and 5741.

BUSINESS IN WHICH ENGAGED:
The proponent operates a small boutique cigar store, selling brand cigars, cigar accessories and a blend of cigars hand-rolled on site.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
On or about August 2007 through May 2011 at proponent's premises located at 173 South Main Street, Middleton, MA.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$15,000.00 in compromise of the above 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.

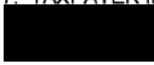
9. I have considered the proposition to compromise the liability as charged herein, and, for the reasons embodied in the above abstract and statement, am of the opinion that it will be for the best interest of the United States to ACCEPT REJECT the terms proposed.

[REDACTED] *Sup. Asst. Admin. TO* 11. DATE *7/27/12*

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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) Old Cuban Cigar Factory, Inc. 173 South Main Street Middleton, MA 01949	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$65,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) n/a	5. SYSTEM CONTROL NUMBER(S) n/a
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$95,026.79	
	7. TAXPAYER IDENTIFICATION NUMBER 	

8. CHARGE
VIOLATIONS:
 The proponent allegedly failed to pay Special Occupational Tax as a manufacturer of tobacco products and failed to pay Federal Excise Tax on illegally manufactured cigars in violation of 26 U.S.C. §§ 5703, 5731 and 5732.

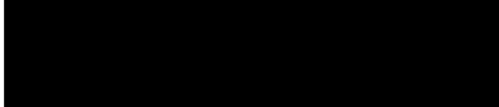
BUSINESS IN WHICH ENGAGED:
 The proponent operates a small boutique cigar store, selling brand cigars, cigar accessories and a blend of cigars hand-rolled on site.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 On or about August 2007 through May 2011 at proponent's premises located at 173 South Main Street, Middleton, MA.

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$65,000.00, to be paid in 18 monthly installment payments of \$3,611.00, on the 15th of each month, in compromise of the above 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.

	11. DATE 7/27/12
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