

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) Rope Corp. dba First Choice Marine Supply 120 North 20th Street Tampa, Florida 33605	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER 22,102.92
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 156,832.72	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent allegedly (1) failed to pay tax on 2,195,800 cigarette sticks delivered to several unbonded facilities in violation of 26 U.S.C. 5704 and 27 C.F.R. 44.64; (2) failed to obtain sufficient proof of export for exports as supplies on fishing vessels in violation of 27 C.F.R. 44.62 and 27 C.F.R. 44.207; (3) failed to correctly report purchases and sales of cigarettes on TTB F 5220.4 in violation of 26 U.S.C. 5722, 26 U.S.C. 5704, 27 C.F.R. 44.147, and 27 C.F.R. 44.200; (4) erroneously reported vessel supply exports as removals to a foreign trade zone and erroneously reported certain warehouse transfer receipts as received from the manufacturer in violation of 26 U.S.C. 5722 and 27 C.F.R. 44.147; (5) failed to correctly prepare TTB F 5200.14 for products received from and transferred to other export warehouses and for products delivered for export as supplies on fishing vessels in violation of 26 U.S.C. 5704 and 27 C.F.R. 44.200; (6) failed to provide adequate bond coverage in violation of 26 U.S.C. 5711 and 27 C.F.R. 44.123; (7) failed to display export warehouse sign in violation of 26 U.S.C. 5712 and 27 C.F.R. 44.141; and (8) failed to report change in location in violation of 27 C.F.R. 44.108.

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified Export Warehouse Operations.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred at 2 locations: (1) the proponent's premises located at 118 Pipemakers Circle, Unit 106, Pooler, Georgia 31322 from November 1, 2010 to February 15, 2012 [REDACTED]; and (2) the proponent's premises located at 120 North 20th Street, Tampa, Florida 33605 from July 16, 2009 to January 15, 2012 [REDACTED].

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$22,102.92 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, 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]	11. DATE 4/18/13
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