

**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.

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| 1. OFFER SUBMITTED BY (Name and address) Finck Cigar Company, LP PO Box 831007 San Antonio, Texas 78283 Premise Address: 414 Vera Cruz San Antonio, Texas 78207 | OFFER IN COMPROMISE | |
| | 2. ORIGINATING OFFICE NRC | 3. AMOUNT OF OFFER \$20,000.00 |
| | 4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED] | |
| | 5. CASE NUMBER | |
| | 6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 44,221.04 | |
| | 7. TAXPAYER IDENTIFICATION NUMBER [REDACTED] | |

8. CHARGE

VIOLATIONS:
The proponent excluded the State Excise Tax when determining the taxable sale price of its large cigars for Federal Excise Tax purposes. State excise taxes on large cigars must be included in the computation of the sale price of large cigars for Federal Excise Tax purposes; these taxes are considered a charge incident to placing the cigars in a "condition ready for use", within the meaning of 26 U.S.C. § 5702(l) (1).

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified Manufacturer of Tobacco Products

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
On or about March 2009 through September 2011 at the proponent's premises located at 414 Vera Cruz, San Antonio, Texas, 78207.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$20,000.00 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.

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| [REDACTED] <i>[Signature]</i> | 11. DATE 12/30/14 |
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