

**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) Global Tobacco LLC 2861 Congressman Lane, Suite 300 Dallas, Texas 75220	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$311,881.87
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER [REDACTED]	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 2,662,569.05	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

ALLEGED VIOLATIONS:

Between April 16, 2009 and September 30, 2011, Global Tobacco LLC allegedly underpaid the Federal Excise Tax on cigars manufactured and removed from its manufacturing facility in violation of 26 USC 5701(a).

BUSINESS IN WHICH ENGAGED:

The proponent is engaged in business as a manufacturer of Tobacco Products.

DATE OR PERIOD AND LOCATION OF ALLEGED VIOLATIONS:

Between April 16, 2009 and September 30, 2011, at 2861 Congressman Lane, Suite 300; Dallas, Texas 75220.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer in the amount of \$311,881.87. This offer is comprised of a \$180,000.00 payment (paid in equal installments during the course of 12 months) and the forgoing of \$131,881.87 in deductions the company would have been entitled to.

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] *Rep. Asst. Ordman 715* 11. DATE *11/12/14*