

**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)  Mailing Address: Elan of Middleburg, Inc. Tobacco Express 600 Ballough Road Daytona Beach, Florida 32114  Premise Address: 2684 Blanding Road Middleburg, Florida 32068	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$1,733.82
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 10,182.46	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

**VIOLATIONS:**  
 The proponent allegedly: [1] conducted business as a manufacturer of tobacco products without a permit to engage in such business in violation of 26 U.S.C. § 5713(a) and 27 C.F.R. § 40.61; [2] failed to obtain a proper bond before manufacturing tobacco products in violation of 26 U.S.C. § 5711(a) and 27 C.F.R. § 40.66; [3] failed to pay excise tax on manufactured roll-your-own tobacco in violation of 26 U.S.C. §§ 5701(g) and 5703(a)(1), and 27 C.F.R. §§ 40.25a, 40.26 and 40.161; [4] failed to file excise tax returns (TTB F 5000.24) on manufactured tobacco productions removed in violation of 26 U.S.C. § 5703(b) and 27 C.F.R. § 40.162; and [5] failed to pay Special Occupational tax for the 2014 tax year in violation 26 U.S.C. § 5731(a) and 27 C.F.R. §§ 40.31 and 40.32.

**BUSINESS IN WHICH ENGAGED:**  
 The proponent operated illegally as a Manufacturer of Tobacco Products.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**  
 The alleged violations occurred on or about October 1, 2013 through June 30, 2014, at the proponent's premise located at 2684 Blanding Road, Middleburg, Florida 32086.

**AMOUNT AND TERMS OF OFFER:**  
 The proponent has submitted an offer of \$1,733.82 in compromise of the above alleged violations incurred under the Internal Revenue Code.

**RECOMMENDATION:**  
 The Director, National Revenue Center recommends acceptance of the offer. Based on the financial situation and of the proponent and their willingness to make changes to their business operation to ensure future compliance, acceptance of this Offer In Compromise 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.

10. SIGNATURE AND TITLE [REDACTED] <i>Rep. Scott Adams F.T.</i>	11. DATE 9/27/16
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