

**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) Mariola International Co. 32 East 5th Street Hialeah, FL 33010	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$5,000
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE  
**VIOLATIONS:**  
 The proponent allegedly failed to properly identify and determine the tax on large cigars, allegedly failed to report accurate and timely results of its operations, allegedly failed to maintain all sales and disposition records at its principal place of business, allegedly failed to maintain adequate records for all cigar import activities and transactions, allegedly imported and removed tobacco products subject to tax without the required marks on the packaging all in violation of 26 U.S.C. 5702 (l), 26 U.S.C. 4216, 27 CFR 41.39, 27 CFR 40.22, 26 U.S.C 5722, 27 CFR 41.206, 26 U.S.C. 5741, 27 CFR 41.208(a), 27 CFR 41.181(a), 27 CFR 41.181(b), 27 CFR 41.182, 27 CFR 41.204, 27 CFR 41.73(a) & 41.73(b), 26 U.S.C. 5723

**BUSINESS IN WHICH ENGAGED:**  
 The proponent is a duly qualified Tobacco Importer.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**  
 The alleged violations occurred at the proponent's premises located at 32 East 5th Street Hialeah, FL 33010 on or around and between September 1, 2011 through February 4, 2014

**AMOUNT AND TERMS OF OFFER:**  
 The proponent has submitted an offer of \$5,000.00 in compromise of the above violations incurred under the Internal Revenue Code.

**RECOMMENDATION:**  
 The Director, National Revenue Center recommends acceptance of this OIC.

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]

Deputy Asst. Administrator Field Operations

11. DATE  
February 3, 2016