

**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) Stoney Marine International, Limited Coleman Supply 989 Morrison Drive Charleston, South Carolina 29403	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$10,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 53,911.29	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
 VIOLATIONS: The Proponent allegedly: (1) failed to pay tax on 814,000 cigarette sticks that were not properly exported in violation of 26 U.S.C. §5703 and 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 26 U.S.C. §5704 and 27 C.F.R. §44.61, 27 C.F.R. § 44.62, 27 C.F.R. § 44.196 and 27 C.F.R. § 44.207

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS: The alleged violations took place on or about August 16, 2009 to August 31, 2012, at the proponent's business address located at 989 Morrison Drive, Charleston, South Carolina 29403.

AMOUNT AND TERMS OF OFFER: The proponent has submitted a check for \$10,000 that has been deposited into the proponent's account.

RECOMMENDATION:
 The Director, National Revenue Center recommends acceptance of the offer. Acceptance of this offer is appropriate due to Doubt as to Liability, in light of potential litigation hazards.

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] Dep. Asst. Administrator Field Operations

11. DATE
 April 10 2017