

**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) QAC LLC d/b/a Eagle Brands 3201 NW 72nd Avenue Miami, FL 33122	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$1,500,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER [REDACTED]	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:

The Alcohol and Tobacco Tax and Trade Bureau alleges that employees of QAC, LLC (d/b/a Eagle Brands) arranged for inducements to be given to retailers in exchange for draft beer placement at retailer locations, to the exclusion of other brands. These inducements were allegedly disguised as banquet events, credit card payments for rebates or consumer samplings. Additionally, TTB alleges that employees of Eagle Brands provided draft systems to retailers with the understanding that only Eagle Brands products could be served in the systems. These allegations are violations of the Federal Alcohol Administration (FAA) Act's tied house prohibition in 27 U.S.C. § 205(b) and 27 C.F.R. § 6.21, and exclusive outlet prohibition in 27 U.S.C. § 205(a) and 27 C.F.R. § 8.21.

BUSINESS IN WHICH ENGAGED:
The proponent is a wholesaler of alcohol beverage products.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from May 1, 2015 to April 30, 2018 at the proponent's premises located at 3201 NW 72nd Avenue, Miami, FL 33122 and throughout the Miami area.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer in the amount of \$1,500,000.00 and made a remittance in the same amount.

RECOMMENDATIONS:
The Director, National Revenue Center, recommends acceptance of the offer. In view of potential litigation hazards, acceptance of the 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.

10. SIGNATURE AND TITLE [REDACTED] Acting Asst. Administrator Field Operations	11. DATE December 4 2018
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