

**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) Commonwealth Brands Inc. P.O. Box 2236 Reidsville, NC 27323 301 N. Scales St. Reidsville, NC 27320	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$1,300,000
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 15,161,770.60	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:

The proponent allegedly underpaid federal excise tax, on certain cigarettes removed for export or for transfer to an export warehouse proprietor without proper export marks, in violation of 26 U.S.C. § 5704(b) and 27 CFR 44.181 & 27 CFR 44.185.

BUSINESS IN WHICH ENGAGED:
The proponent is a manufacturer of tobacco products.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred between March 16, 2014 and February 29, 2016 at the proponent's premises located at 301 N. Scales St., Reidsville NC. 27320

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer, in the amount of \$1,300,000.00, to compromise the violations alleged above. The proponent has remitted the entire amount offered.

RECOMMENDATIONS:
The Director, National Revenue Center, recommends acceptance of the offer in view of the 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] Acting Asst. Administrator Field Operations	11. DATE June 28 2018
---	--------------------------