

**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.

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|--|--|-----------------------------------|
| 1. OFFER SUBMITTED BY (Name and address)<br><br>Farmers Tobacco Co. of Cynthiana Inc.<br>P.O. Box 98<br>Cynthiana , KY 41031<br><br>RE 636 US Highway 27N<br>Cynthiana, KY 41031 | OFFER IN COMPROMISE  |                                   |
|  | 2. ORIGINATING OFFICE<br>TAD   | 3. AMOUNT OF OFFER<br>\$1,000,000 |
|  | 4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)<br>[REDACTED]                  |                                   |
|  | 5. CASE NUMBER   |                                   |
|  | 6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)<br>\$ 4,422,132.71 |                                   |
|  | 7. TAXPAYER IDENTIFICATION NUMBER<br>[REDACTED]                                    |                                   |

8. CHARGE  
VIOLATIONS:

The proponent allegedly underpaid the federal excise tax, on certain cigars manufactured and removed from its manufacturing facility, in violation of 26 U.S.C. § 5701(a).

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:  
The alleged violations occurred from April 2015 and March 2018 at the proponent's premises located at 636 US Highway 27N, Cynthiana, KY 41031

AMOUNT AND TERMS OF OFFER:  
The proponent has submitted an offer of \$1,000,000.00 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.

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| 10. SIGNATURE AND TITLE<br>[REDACTED] Acting Asst. Administrator Field Operations | 11. DATE<br>May 24, 2018 |
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