

**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) Don Francisco Cigars, LLC 295 B Rt 18 South East Brunswick, New Jersey 08816	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$ 14,881.46
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 59,525.85	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS: Don Francisco Cigars, LLC, failed to timely file and pay tax returns, in violation of 26 U.S.C. § 5701 et seq.; incurring additional penalties and interest under 26 U.S.C. §§ 6651(a)(1), (a)(2), 5761(b), and 6601, for periods June 1, 2009 through June 30, 2015.

BUSINESS IN WHICH ENGAGED:
The proponent is a Miscellaneous Tobacco Operator MSA.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred on or about June 1, 2009 through June 30, 2015, at the proponent's premises located at 295 B Rt 18 South, East Brunswick, NJ 08816.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer in the amount of \$14,881.46 to be paid in monthly payments of \$500.

RECOMMENDATIONS:
The Director, National Revenue Center, recommends acceptance of the offer and payment agreement to close this matter that has been ongoing for over 3 years. The IM listed Doubt as to Collectability, provided supporting financial documentation, and indicated they would need to file bankruptcy if TTB were to enforce the full amount of liability. The acceptance of this 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] Dep. Asst. Administrator Field Operations	11. DATE February 9 2018
---	-----------------------------