

**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) Terressentia Corporation 3525 IRON HORSE RD STE 104 Ladison, SC 29456	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$25,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

ALLEGED VIOLATIONS:
The proponent allegedly made false and misleading label statements in violation of 27 U.S.C. 205(e) and 27 CFR 5.42(a)(1).

Misleading label statement: When bottling product, the proponent relied upon blending-related claims made by a consigning DSP that could not be substantiated by documentation.

False label statement: When contract bottling for another DSP, the proponent applied a label that made a false statement that the product was bottled from barrels.

BUSINESS IN WHICH ENGAGED:
The proponent is a distilled spirits plant operator.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from December 2016 through April 2017 at the proponent's premises located at 4100 Carolina Commerce Pkwy , Suite 102, North Charleston, SC 29546.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$25,000.00 to compromise the violations alleged above. The proponent has remitted the full amount offered. The proponent, a bottling DSP, relied on label claims made by the consigning DSP. When the violations were revealed, the proponent surrendered all formulas and COLAs for the brand. Regarding future compliance, the proponent modified its procedures to ensure all labels are checked for compliance and to verify that documentation supports label claims for products received from a consigning DSP.

RECOMMENDATIONS:
The Director, National Revenue Center, recommends acceptance of the offer. In view of potential litigation hazards as well as the proponents previous and expected future compliance based on newly implemented procedures, 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] Acting, Deputy Assistant Administrator P&T	11. DATE 10/1/2018
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