

**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 Chapters 32,51,52,53,68, and/or 78 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)  LFS, Inc. Mailing: 851 Coho Way Bellingham, WA 98225  Premise: 2315 Airport Beach Road Dutch Harbor, AK 99692	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$125,000
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 446,003.48	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE  
**VIOLATIONS:**  
 The proponent allegedly failed to timely file and pay Federal Excise Tax Returns, in violation of 26 USC 5704(b), 27 CFR 44.61, 44.62 & 44.64.

**BUSINESS IN WHICH ENGAGED:**  
 The proponent is a duly qualified Export Warehouse.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**  
 The alleged violations occurred at the proponent's premises located at 2315 Airport Beach Road Dutch Harbor, AK 99692 on or around and between January 1, 2012 through September 30, 2014.

**AMOUNT AND TERMS OF OFFER:**  
 The proponent has submitted an offer of \$125,000 in compromise of the above violations incurred under the Internal Revenue Code.

**RECOMMENDATION:**  
 The Director, National Revenue Center, recommends acceptance of the offer. Per USC 7122(f), an offer must be accepted if it has not been rejected within 24 months of submission when it is not in dispute.

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] Deputy Asst. Administrator Field Operations	11. DATE June 20, 2019
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