

**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) Crown Imports LLC 131 S. Dearborn St., Suite 1200 Chicago, IL 60603	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$420,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) ██████████	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A	
	7. TAXPAYER IDENTIFICATION NUMBER ██████████	

8. CHARGE

VIOLATIONS:
The Alcohol and Tobacco Tax and Trade Bureau (TTB) alleges that Crown Imports, LLC (Crown), engaged in activities and conduct that violated 27 U.S.C. 205(b). TTB alleges that Crown entered into certain agreements or understandings with retailers, indirectly through (1) an ostensibly independent third-party, or (2) an affiliate of the retailer, wherein Crown's payment to the third-party promotional company or affiliate resulted in the retailer, or an officer, employee, or representative of the retailer, receiving payment for advertising, display, and distribution services related to Crown's brands of malt beverages. Specifically, TTB alleges that Crown made the payments, in part, to secure tap handles and that this amounts to a slotting allowance.

BUSINESS IN WHICH ENGAGED:
The proponent is an importer of alcohol beverages.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred on or around and between January 1, 2016, and April 25, 2019. The alleged violations occurred at the proponent's premises located at 131 S. Dearborn St., Suite 1200, Chicago, IL 60603, and/or other locations in the United States.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted and paid an offer of \$420,000.00 in compromise of the above alleged violations.

RECOMMENDATIONS:
The Director, National Revenue Center, recommends acceptance of the offer. In view of potential litigation hazards, 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 ██████████ Deputy Asst. Administrator Field Operations	11. DATE May 6, 2019
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