

**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)  Heritage Tobacco LLC 8455 NW 74th Street Miami, FL 33166	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER 20,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) ██████████	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 22,030.77	
	7. TAXPAYER IDENTIFICATION NUMBER ██████████	

8. CHARGE  
VIOLATIONS:

Heritage Tobacco, LLC allegedly failed to timely file excise tax returns and pay excise tax in violation of 26 U.S.C. § 6651(a)(1)-(2) for periods March 1, 2015 through July 31, 2016 on cigarette papers and tubes removed in violation of 26 U.S.C. § 5703 and 27 CFR 40.161.

BUSINESS IN WHICH ENGAGED:  
The proponent operates as a bonded Manufacturer of Cigarette Papers and Tubes.

DATE OR PERIODS AND LOCATION OF VIOLATIONS:  
The alleged violations occurred on or about, March 1, 2015 through July 31, 2016, at the proponent's premises located at 8455 NW 74 th Street, Miami, FL 33166.

AMOUNT AND TERMS OF OFFER:  
The proponent has submitted an offer in the amount of \$20,000 to be paid in 4 monthly installments of \$5,000. The proponent also explained that it was using two different reconciliation systems, which it believes resulted in calculation and reporting errors, but now uses one program to handle accounting, inventory, and reporting.

RECOMMENDATION: The Director, National Revenue Center recommends acceptance of the offer. The proponent listed doubt as to collectability and provided supporting financial documentation. In view of the doubt as to collectability, 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 15, 2019
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