

**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) Southern Estates Investments, LLC Dba Palmetto Moonshine PO Box 6159 Anderson, SC 29623	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$185,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 280,783.81	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:

The proponent allegedly failed to pay some federal excise tax liability in violation of 26 U.S.C. § 5001, § 5061, § 6601, § 6651 and 27 C.F.R. §19.236, § 19.239 & §19.253 for some periods between April 1, 2014 and November 15, 2016.

The proponent is a duly qualified bonded Spirits Plant.

DATE OR PERIOD AND LOCATION VIOLATIONS:

The violations occurred from April 1, 2014 through November 15, 2016 at the proponent's premise located at 200 W. Benson St., Anderson, SC 29624

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$185,000 with the following payments: \$1,500 monthly payments months 1-6, \$2,500 monthly payments months 7-12, \$3,500 monthly payments months 13-18, \$4,000 monthly payments months 19-36 and \$68,000 balloon payment.

RECOMMENDATION:

The Director, National Revenue Center recommends acceptance of the offer. The proponent listed doubt as to collectibility and provided supporting financial documentation. The acceptance of the 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] Deputy Asst. Administrator Field Operations	11. DATE September 3, 2019
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