

**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) Pierre Perales 7435 Madison Ave Citrus Heights, CA 95610	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$10,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 21,652.08	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:

The violations identified included:

- Failed to create and retain required records under 26 USC 5741 & 27 CFR § 41.204.
- Failed to timely file the Monthly Report Processed Tobacco Importer under 26 USC 5722 & 27 CFR § 41.206.
- Failed to have required importer marks and notices on cigar packages prior to removal from U.S. Customs custody under 26 USC 5723 & 27 CFR § 41.71 and 41.73.
- Failure to apply, qualify for and obtain, a permit as a manufacturer of tobacco products before commencing business as a manufacturer of tobacco products under 26 U.S.C. 5711, 5712 & 27 C.F.R. § 40.61, 40.62 & 40.66.
- Failure to pay Federal excise tax on manufactured large cigars in violation of 26 U.S.C 5703 & 27 C.F.R. §40.161.

BUSINESS IN WHICH ENGAGED:
The proponent operated as a Manufacturer of Large Cigars during the violation period.

DATE OR PERIODS AND LOCATION OF VIOLATIONS:
The alleged violations occurred on or about, January 1, 2010 through June 30, 2015, at the proponent's premises located at 7435 Madison Ave, Citrus Heights, CA 95610

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer in the amount of \$10,000 to be paid within 60 days of offer acceptance.

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 December 16, 2019
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