

**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)  Smokes & Such, LLC 3567 Grand Ave B Gurnee, IL 60031	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$25,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 168,476.70	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

**VIOLATIONS:** The proponent allegedly manufactured roll-your-own tobacco and cigarettes without payment of Federal excise tax, and failed to pay special occupational tax, in violation of 26 U.S.C. §§ 5701(b), 5701(g), 5731 and 5733 and 27 C.F.R. §§ 40.23 & 40.25a(a), 40.31 and 40.32.

**BUSINESS IN WHICH ENGAGED:**  
The proponent engaged in the business as an unlicensed manufacturer of tobacco products

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**  
The alleged violations occurred between September 1, 2013 and February 15, 2016 at the proponent's premises located at: (A) 3567 Grand Avenue, Suite B, Gurnee, IL 60031, (B) 408 Peterson Road, Libertyville, IL 60048, and (C) 3439 W. Dempster Avenue, Skokie, IL 60076.

**AMOUNT AND TERMS OF OFFER:**  
The proponent has submitted an offer in the amount of \$25,000.00. The proponent remitted \$5,000, on April 30, 2018, and has agreed to pay the balance of \$20,000 upon approval of the offer.

**RECOMMENDATIONS:**  
The Director, National Revenue Center, recommends acceptance of the offer in view of the potential litigation hazards.

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 March 22 2019
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