

**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)  Still Smokin LLC 600 Bridge St. Miles City, MT 59301	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER 25,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 83,496.62	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

**VIOLATIONS:**  
Still Smokin LLC:

1) Failed to pay excise taxes on all manufactured tobacco product packaged and removed in violation of 26 U.S.C. 5703 and 27 CFR 40.161.  
2) Failed to pay Special Occupational Tax for the years 2014,2015 & 2016 in violation of 26 U.S.C. 5731 and 27 CFR 40.31.

**BUSINESS IN WHICH ENGAGED:**  
The proponent operated as a Manufacturer of Tobacco Products without the requisite permit.

**DATE OR PERIODS AND LOCATION OF VIOLATIONS:**  
The alleged violations occurred on or about, July 7,2012 through June 30,2016, at the proponent's premises located at 600 Bridge St., Miles City MT 59301.

**AMOUNT AND TERMS OF OFFER:**  
The proponent has submitted an offer in the amount of \$25,000 to be paid over 36 months.

**RECOMMENDATION:** The Director, National Revenue Center recommends acceptance of the offer.

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 14, 2019
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