

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) The Smoke Zone LLC 1218 Westlund Drive Las Vegas Nevada 89102	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) \$ 285,704.67	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:
The proponent allegedly incurred the following violations:

- 1) Conducted business as a manufacturer of tobacco products without a permit to engage in such business in violation of 26 U.S.C. 5712, 5713 and 27 CFR 40.61;
- 2) Failed to obtain a proper bond before manufacturing tobacco products in violation of 26 U.S.C. 5711(a) and 27 C.F.R. 40.66;
- 3) Failed to pay excise taxes on all manufactured tobacco product packaged and removed [REDACTED] in violation of 26 U.S.C. 5701, 5703 and 27 CFR 40.23, 40.26, and 40.161;
- 4) Failed to file excise tax returns on all manufactured tobacco product, packaged and removed in violation of 26 U.S.C. 5703 and 27 CFR 40.162;
- 5) Failed to pay Special (Occupational) Taxes for the years 2013, 2014, 2015, 2016, and 2017 in violation of 26 U.S.C. 5731, 5732 and 27 CFR 40.31 and 40.32; and
- 6) Failed to file Special (Occupational) Tax returns in violation of 26 U.S.C. 5731, 5732 and 27 C.F.R. 40.32.

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

DATE OR PERIOD AND LOCATION VIOLATIONS:
The violations occurred from October 1, 2012 through June 30, 2017 at the proponent's premise located at 901 S. Rancho Drive Ste. 11, Las Vegas , NV 89106.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$25,000.00 in compromise of the above violations incurred under the Internal Revenue Code and related regulations. \$5,000 has been paid and the remaining offer proposed to be paid at \$1000 per month for 20 months.

RECOMMENDATION:
The Deputy Assistant Administrator, Business Operations, Office of Permitting and Taxation recommends acceptance of the offer. The taxpayer has sufficiently demonstrated doubt to collectibility of the amount due.

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 11, 2020
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