

**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)  Tisha Thompson dba Jacobs Tobacco Company 344 Frogtown Road Hogansburg, NY 13655	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER 114,174.55
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 159,671.66	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

**VIOLATIONS:**  
Tisha Thompson, dba Jacobs Tobacco Company (Proponent) failed to timely file returns and pay Federal Excise Tax (FET), for periods on, or between, 8/16/13 and 2/15/19, in violation of 26 USC § 5703 and 27 CFR §§ 40.161 and 40.162.

**BUSINESS IN WHICH ENGAGED:**  
The proponent is a manufacturer of tobacco products.

**DATE OR PERIOD AND LOCATION ON VIOLATIONS:**  
The alleged violations occurred on, or between, 8/16/13 through 2/15/19 at proponent's premises.

**AMOUNT AND TERMS OF OFFER:**  
Proponent has submitted an offer in compromise (OIC) in the amount of \$114,174.55. Proponent submitted a deposit of \$14,174.55 accompanying their offer and proposes 35 monthly installments of \$2,777.78. and one final payment of \$2,777.70 plus any interest remaining.

**RECOMMENDATION:**  
The Director, National Revenue Center (NRC), recommends acceptance of the OIC based on doubt as to collectibility.

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]	11. DATE
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