

**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) Sun Liquor MFG, Inc. 4612 Union Bay PL NE Seattle, WA 98105	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$900,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 1,664,814.54	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS: The proponent allegedly failed to timely file and pay excise tax on distilled spirits produced and sold to airline carriers ineligible for export credit and late-filed or failed to file certain excise tax returns for the periods of September 1, 2014 to February 15, 2020 in violation of: (A) 26 U.S.C. § 6651(a)(1), and 26 U.S.C. § 6651(a)(2), and (B) 26 U.S.C § 6601, and (C) 26 U.S.C. § 6657.

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified distilled spirits plant.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from September 1, 2014 to February 15, 2020 at the proponent's premises located at 4612 Union Bay PL NE, Seattle, WA 98105.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer in the amount of \$900,000.00 to be paid \$15,000 July 2021; \$57,500 payments in August, September and October 2021; \$12,500 monthly payments November 2021 to July 2026 with a final \$15,000 payment at July 2026. The proponent listed doubt as to collectibility and provided supporting financial documentation.

RECOMMENDATIONS:
The Director, Tax Services Division, Office of Permitting and Taxation recommends acceptance of the offer. Doubt to collectibility is met based on review of financial documentation submitted by the taxpayer.

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] Digitally signed by [REDACTED] Date: 2021.09.27 17:04:52 -0400 Acting Ass't Administrator, Field Operations	11. DATE 09/27/2021
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