

**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) ND Cigars, Inc. 2344 Arthur Ave. Bronx, NY 10458	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$115,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 259,278.43	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:

The violations identified included:

1. Manufacture of tobacco products without a valid permit under 26 USC 5712 and 27 CFR 40.26 and 40.62.
2. Understatement of excise tax liability for large cigars manufactured and removed under 26 USC 5703 and under 27 CFR 40.161.
3. Non-payment of special occupation tax under 26 USC 5731 and 5733 and 27 CFR 40.31.
4. Failure to maintain records on processed tobacco received, cigars manufactured, and cigars removed subject to tax under 26 USC 5722 and 5741 and 27 CFR 40.182, 40.183, 40.184 and 40.202.

BUSINESS IN WHICH ENGAGED:
The proponent operates as a Manufacturer of Tobacco Products.

DATE OR PERIODS AND LOCATION OF VIOLATIONS:
The alleged violations occurred on or about, March 15, 2011 through August 31, 2019, at the proponent's premises located at 2344 Arthur Ave, Bronx, NY, 10458.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer in the amount of \$115,000. This amount will be paid in 60 monthly installments of \$1,916.67 commencing upon acceptance of the OIC.

RECOMMENDATION:
The Deputy Assistant Administrator, Business Operations, Office of Permitting and Taxation recommends acceptance of the offer. Doubt to Collectability 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] Deputy Asst. Administrator Field Operations	11. DATE June 17, 2021
---	---------------------------