




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 Chapters 32,51,52,53,68 and/or 78 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) Charles Jacquin Et Cie, Incorporated 2633 Trenton Avenue Philadelphia, Pennsylvania 19125	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD, Philadelphia Office	3. AMOUNT OF OFFER \$50,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) 	5. SYSTEM CONTROL NUMBER(S) N/A
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$254,921.07	

7. TAXPAYER IDENTIFICATION NUMBER 	
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8. CHARGE

VIOLATIONS:
During the period July 2002 through July 2004, the proponent allegedly violated Title 27, Code of Federal Regulations, Section 19.681 by returning tax-paid spirits to its bonded premises without filing claims for excise tax credit or refund, then removed the spirits at an effective tax rate of \$0.00 during the audit period in violation of 26 U.S.C. Sections 5001(a), 5005(a), 5006(a) and 5007(a).

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


DATE OR PERIOD and LOCATION OF VIOLATION:
July 16, 2002 through July 15, 2004 at the proponent's premises at 2633 Trenton Avenue, Philadelphia, Pennsylvania 19125.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$50,000.00 in compromise of the above violations.

RECOMMENDATION OF DIRECTOR, Tax Audit Division:
The Director, Tax Audit Division, recommends acceptance of \$50,000.00 as this amount is both commensurate with the nature of the violations, and is sufficient to deter recurrence. The proprietor has been cooperative, and has taken action to correct the situation. In view of future compliance, acceptance of this Offer in Compromise as submitted is warranted.

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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  DEPUTY ASSISTANT ADMINISTRATOR, FIELD OPERATIONS	11. DATE 1/26/06
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