

**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) Michael Linquata and Jeanne Linquata, Ptrs. Pam's Sea Store 54 Harrison Ave. Gloucester, MA 01930	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID (Northeast Region)	3. AMOUNT OF OFFER \$36,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S) N/A
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 85,994.74	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS: The proponent allegedly violated 26 U.S.C. Sections 5703, 5704, 5741, 5761, and 5762(b), as implemented by regulations at 27 CFR Sections 44.61, 44.62, 44.63, 44.64, 44.66, 44.69, 44.142, and 44.207 for removal of tobacco products on numerous occasions for use on fishing vessels outside of United States territory without keeping accurate records to support each removal.

BUSINESS IN WHICH ENGAGED:
 The proponent was a duly qualified Tobacco Export Warehouse proprietor.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 On or about January 1, 2003 through April 30, 2006.

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$36,000.00 in compromise of the above violations incurred under the Internal Revenue Code.

RECOMMENDATION:
 The Director, National Revenue Center recommends acceptance of the offer. In view of potential litigation hazards, and doubt as to liability, acceptance of this Offer in Compromise, as submitted, is warranted.

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 Assistant Administrator
 Field Operations

11. DATE
 5/2/08