

**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) United Liquors, Ltd. 175 Campanelli Drive Braintree, MA 02185	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$225,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE VIOLATIONS:

The proponent allegedly purchased at wholesale for subsequent resale, large quantities of alcoholic beverage products that were resold from premises that were not covered by the proponent's wholesaler's basic permit thus incurring penalties under Title 27, United States Code, Section 207 for violations of 27 U.S.C. Sections 203(c)(1), 203(c)(2) and Title 27, Code of Federal Regulations, Section 1.22. In addition, the proponent had not paid Special Occupational Tax for the location(s) from which the sales were allegedly made thus incurring penalties under 26 U.S.C. Section 5691 for failing to timely file a return and pay SOT in violation 26 U.S.C. Section 5114(a) and 27 CFR Section 31.51. The proponent also failed to keep the records required of a wholesale liquor dealer for the location(s) that the alleged sales were made thus incurring penalties imposed under 26 U.S.C. Section 5603(b)(1), in violation of 27 CFR Sections 31.221, 31.225 and 31.226.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified wholesale liquor dealer.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

On or about January 1, 2005 through December 31, 2005

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$225,000.00 in compromise of the above violations incurred under the Federal Alcohol Administration Act and Internal Revenue Code.

RECOMMENDATION:

The Director, National Revenue Center recommends acceptance of the offer. In view of potential litigation hazards, 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 interests of the United States to ACCEPT REJECT the terms proposed.

10. SIGNATURE AND TITLE
[REDACTED] Deputy Assistant Administrator
Field Operations

11. DATE
6-20-08