

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) Lebanese Arak Corporation 710 Ruberta Avenue Glendale, California 91201	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$59,000.00
	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) \$ n/a	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:

The alleged violations arise under the Federal Alcohol Administration Act and the Internal Revenue Code. Specifically, the proponent allegedly:

- (1) imported and removed from Customs custody distilled spirits without presenting a valid certificate of label approval in violation of 27 U.S.C. § 205(e) and 27 CFR § 5.51;
- (2) failed to pay the proper amount of federal excise tax on imported distilled spirits in violation of 26 U.S.C. § 5001 and 27 CFR § 27.40;
- (3) altered documents with intent to defraud in violation of 26 U.S.C. § 5603;
- (4) simulated or falsely or fraudulently executed or signed a document required by the provisions of the internal revenue laws in violation of 26 U.S.C. § 7206(3); and
- (5) willfully delivered or disclosed to the Secretary documents known to be fraudulent or false as to any material matter in violation of 26 U.S.C. § 7207.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified importer of malt beverages, wine and distilled spirits.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

On or about and between July 24, 2003 and February 25, 2005 at the proponent's premises located at 710 Ruberta Avenue, Glendale, CA 91201.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$59,000.00 in compromise of the above violations incurred under the Federal Alcohol Administration Act and the Internal Revenue Code.

RECOMMENDATION:

The Director, National Revenue Center recommends acceptance of the offer. In view of doubt as to liability and 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 interest of the United States to ACCEPT REJECT the terms proposed.

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

11. DATE

5/16/08