

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
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) Patriot Tobacco Company 1210 Duncan Street, Bldg. A Denton, Texas 76205	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$21,585.33
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S) 2003-276-ATF-038
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$319,369.83	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	[REDACTED]	

8. CHARGE

During the period of January 1, 2002 through June 15, 2002, the proponent allegedly violated Title, 26 United States Code 5703 (b)(3), 6656(a), by failing to make timely deposits on tobacco excise taxes by electronic funds transfer.

BUSINESS IN WHICH ENGAGED:

The proponent is duly qualified as a manufacturer of tobacco products.

DATE OR PERIOD OF VIOLATIONS:

The violations occurred during the period of January 1, 2002 through June 15, 2002.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$21,585.33 in compromise of the above violations.

RECOMMENDATION CHIEF, NATIONAL REVENUE CENTER:

The Chief, National Revenue Center, recommends acceptance of \$21,585.33 as this amount is commensurate with the nature of the violations. The proponent has taken appropriate corrective action to avoid recurrence in the future for this violation. In view of the assurance 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, TTB

11. DATE

March 23, 2004