

**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) SSC International, Inc. 10730 Weaver Avenue South El Monte, CA 91733	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE Los Angeles Field	3. AMOUNT OF OFFER \$20,000.00
	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 proponent (1) imported and removed distilled spirits from Customs custody without an approved Certificate of Label Approval (COLA) in violation of Title 27, United States Code, Section 205(e) and Title 27, Code of Federal Regulations, Section 5.51; (2) imported and removed distilled spirits from Customs custody without being labeled in conformity with the FAA Act in violation of 27 U.S.C. 205(e) and 27 CFR 5.32, 5.33(b), 5.37, 5.51(b) and 27.58; (3) labeled Imported distilled spirits with the incorrect alcohol content in violation of 27 U.S.C. 205(e) and 27 CFR 5.37; (4) imported and removed rice wine from Customs custody without an approved COLA in violation of 27 U.S.C. 205(e) and 27 CFR 4.40 and 27.59; (5) imported and removed rice wine from Customs custody without being labeled in accordance with federal regulations in violation of 27 U.S.C. 205(e) and 27 CFR 4.30, 4.32, 4.35a, 4.36 and 4.38; (6) Imported and removed malt beverages from Customs custody without an approved COLA in violation of 27 U.S.C. 205(e) and 27 CFR 7.31 and 27.60; (7) imported and removed distilled spirits and rice wine from Customs custody where the government warning statement was not on the label in accordance with federal regulations in violation of 27 U.S.C. 215(a) and 215(b) and 27 CFR 16.20(b), 16.21 and 16.22; (8) classified distilled spirits as wine upon importation and removal from Customs custody in violation of 26 U.S.C. 5001 and 27 CFR 27.40 and 27.48.

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified importer/wholesaler of distilled spirits, wine and malt beverages.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
August 18, 2003 through November 18, 2005 at the proponent's premises at 10730 Weaver Avenue, South El Monte, CA 91733.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$20,000.00 in compromise of the above violations incurred under the Federal Alcohol Administration Act, Internal Revenue Code and Alcoholic Beverage Labeling Act.

RECOMMENDATIONS:
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 interest of the United States to ACCEPT REJECT the terms proposed.

10. SIGNATURE AND TITLE: [REDACTED] Deputy Assistant Administrator
Field Operations DATE: January 15, 2008