# DEPARTMENT OF THE TREASURY
## ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
### ABSTRACT AND STATEMENT

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.

<table>
<thead>
<tr>
<th>1. OFFER SUBMITTED BY (Name and address)</th>
<th>2. ORIGINATING OFFICE</th>
<th>3. AMOUNT OF OFFER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ka Keoki Brewing Company, LLC</td>
<td>California Field Office</td>
<td>$5,000</td>
</tr>
<tr>
<td>2976 Aukele Street, B-7</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lihue, Hawaii 96766</td>
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</tbody>
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<table>
<thead>
<tr>
<th>4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)</th>
<th>5. SYSTEM CONTROL NUMBER(S)</th>
<th>6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)</th>
<th>7. TAXPAYER IDENTIFICATION NUMBER</th>
</tr>
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<tbody>
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<td></td>
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<td>$/n/a</td>
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## CHARGE
During the period January 2005 through December 2005, the proponent purchased mislabeled bottled beer which had been contract brewed for them by a California brewery and sold that beer to a distributor in the State of Hawaii for distribution in the Hawaiian Islands. These sales were done without possessing a wholesaler's basic permit, a violation of 27 U.S.C. 203(c) and 27 CFR 1.22. The beer was labeled with the proponent's trade name and Hawaii address at their request, a violation of 26 U.S.C. 5413 and 27 CFR 25.231(b).

### BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified brewery.

### DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred during the period January 2005 through December 2005 at the proponent's premises located at 2976 Aukele Street, B-7, Lihue, HI 96766.

### AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of $5,000.00 in compromise of the above violations incurred under the Federal Alcohol Administration Act.

### RECOMMENDATIONS:
The Director, National Revenue Center recommends acceptance of the offer. In view of doubt as to liability and the hazards of litigation, 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: Thomas R. Crone, Deputy Assistant Administrator Field Operations

11. DATE: 2/8/07