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.

1. OFFER SUBMITTED BY (Name and address)
Mississippi Brewing Company, LLC
811 Edward Street
Utica, New York 11042

2. ORIGINATING OFFICE
National Revenue Center

3. AMOUNT OF OFFER
$1,500.00

4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)

5. SYSTEM CONTROL NUMBER(S)

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)
$6,706.45

7. TAXPAYER IDENTIFICATION NUMBER

8. CHARGE
VIOLATION(S):
The government alleges that the proponent violated 27 CFR Section 25.181 by removing 180 barrels of beer during June 2003 and 595 barrels of beer during July 2003 without payment of Federal excise tax. The proponent allegedly removed the 775 barrels without payment of tax to another brewery of different ownership.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
From June 2003 through July 2003 at the proponent's premises at 811 Edward Street, Utica, New York, 11042.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of $1,500.00 in compromise of the above violation incurred under the Internal Revenue Code.

RECOMMENDATIONS:
The Director, National Revenue Center recommends acceptance of the offer. In view of doubt as to liability, 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
[Signature]
Deputy Assistant Administrator
Field Operations

DATE 2/24/09