

**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 sections 4181 and 4182 and Chapters 51 and 52 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) Cold Spring Brewing Company 219 Red River Avenue North Cold Spring, MN 56320	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$7,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 68,186.00	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
 During the period April 16, 2007 to September 30, 2008, Cold Spring Brewing Company, a host brewer, removed beer without payment of tax to a tenant brewer which was not owned by Cold Spring Brewing Company in violation of 26 U.S.C. 5414 and 27 C.F.R. 25.181.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 The violations occurred from April 16, 2007 to September 30, 2008 at the proponent's premise located at 219 Red River Avenue North, Cold Spring, Minnesota 56320.

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$7,000.00 in compromise of the above violations incurred under the Internal Revenue Code.

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	11. DATE 11/7/10
--	---------------------