

**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) Cooperstown Brewing Company, LLC P. O. Box 276 River Street Milford, New York 13807	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$1,509.95
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER [REDACTED]	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 22,951.82	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent allegedly (1) failed to report a change in proprietorship and continued to operate the brewery without an approved Brewer's Notice and bond, in violation of 26 U.S.C. 5401 and 27 C.F.R. 25.72(a); (2) and paid the reduced rate of tax on beer removed from the brewery without being a duly qualified brewery, contrary to the provisions of 26 U.S.C. 5051(c) and 27 C.F.R. 25.152(a)(1).

BUSINESS IN WHICH ENGAGED:
The proponent became a duly qualified brewery in 2010.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred from January 1, 2008 to December 31, 2009 at the proponent's premises located at River Street, Milford, New York 13807.

AMOUNT AND TERMS OF OFFER:
The proponent has received an approved Brewer's Notice and bond, and submitted an offer of \$1,509.95 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]	11. DATE 7/15/10
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