

**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)  SPB, LLC 2617 Water Street Stevens Point, WI 54481	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE National Revenue Center	3. AMOUNT OF OFFER \$91,333.04
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ \$1,060,633.93	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS: SPB, failed to file and pay tax returns timely, in violation of 26 U.S.C. 6651(a)(1) and 26 U.S.C. 6651(a)(2) for periods March 1, 2014 through October 15, 2016.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:  
The alleged violations occurred on or about March 1, 2014 through October 15, 2016, at 2617 Water Street, Stevens Point, WI 54481.

AMOUNT AND TERMS OF OFFER:  
The proponent has submitted an offer in the amount of \$91,333.04

RECOMMENDATIONS:  
The Director, National Revenue Center, recommends acceptance of the offer. After reviewing the OIC and supporting documentation, it has been determined that doubt to collectibility does exist and 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] Dep. Asst. Administrator Field Operations	11. DATE May 11 2017
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