

**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) Global Universal SRL dba Minhas Micro Distillery 1302 14th Avenue, Units A-D Monroe, WI 53566 Mailing address for [REDACTED]: PO Box 397 Monroe, WI 535566	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$130,000
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED], [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 248,139.05	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
 Between 9/16/2014 and 11/30/2018, the proponent allegedly failed to:

- Timely file Federal excise tax returns (TTB F 5000.24) in violation of 26 USC § 5061, and 27 CFR § 19.236; and failed to timely pay Federal excise tax in violation of 26 USC 5061 and 27 CFR § 19.234.
- Submit a claim for credit of tax prior to taking a tax reducing credit in violation of 26 USC § 5008 and 27 CFR § 19.266.
- Store nontaxpaid spirits in the designated bonded premises as noted in the distilled spirits plant registration in violation of 26 USC §§ 5005, 5006, 5178 and 27 CFR §§ 19.54, 19.223, 19.254.
- Properly account for distilled spirits removed from the bonded premises in violation of 26 USC § 5006 and 27 CFR § 19.254.
- Properly account for wine removed from the bonded premises in violation of 26 USC § 5367 and 27 CFR § 24.266(c).
- Properly withdraw spirits and wine from bonded premises for transfer to a customs bonded warehouse in violation of 26 USC § 5212 and 27 CFR § 19.402.
- Properly report activity for taxable removals in violation of 26 USC § 5207 and 27 CFR §§ 19.15, 19.571.
- Properly report distilled spirits transferred in bond in violation of 26 USC § 5207 and 27 CFR §§ 19.15, 19.620.
- Properly round the total proof gallons to the nearest tenth proof gallon in violation of 26 USC § 5207 and 27 CFR § 19.612.
- Properly complete records of tax determination in violation of 26 USC § 5207 and 27 CFR § 19.611.
- Properly state domestic rum removals in violation of 26 USC § 5555 and 27 CFR § 19.624.
- Properly segregate unsealed cases and uncased bottles from sealed cases in violation of 26 USC §§ 5201, 5206 and 27 CFR §§ 19.358, 19.359.
- Properly equip tanks used to store distilled spirits with accurate means for measuring their contents in violation of 26 USC §§ 5204, 5505 and 27 CFR § 19.182.
- Properly take inventories in violation of 26 USC § 5201 and 27 CFR §§ 19.333, 19.371.
- Properly submit the Report of Wine Premises in violation of 26 USC § 5367, 5555 and 27 CFR §§ 24.20, 24.300.

BUSINESS IN WHICH ENGAGED:
 The proponent is a duly qualified distilled spirits plant.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 The alleged violations occurred on or about 9/16/2014 through 11/30/2018, at the proponent's premise located:
 1302 14th Avenue, Units A-D
 Monroe, WI 53566

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer in the amount of \$130,000, has made a remittance of \$50,000 and proposes to pay an additional \$80,000 in four monthly installments beginning within 30 days of the acceptance of their offer.

RECOMMENDATION:
 The Deputy Assistant Administrator, Business Operations, Office of Permitting and Taxation, recommends acceptance of the offer. In view of potential litigation hazards, acceptance of the 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] Digitally signed by [REDACTED] Acting DAAFO Date: 2021.08.17 10:17:56 -0400	11. DATE 8/17/2021
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