

**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) Newburyport Brewing Company 4 New Pasture Road Newburyport, MA 01950	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$83,070.19
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) Registry Number: [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 216,544.56	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
Newburyport Brewing Company., (Proponent) failed to timely file returns and pay excise taxes in violation of 26 U.S.C. §§ 5041, 5054, 5056, 5061 and 6302 and 27 CFR §§ 24.270, 24.271, 25.159 and 25.164.

BUSINESS IN WHICH ENGAGED:
Proponent is a duly qualified brewer operator.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred for some of the periods between June 16, 2013 and June 30,2019 at the Proponent's premises located at 4 New Pasture Rd., Newburyport, MA 01950.

AMOUNT AND TERMS OF OFFER:
Proponent has submitted an offer of \$83,070.19 in compromise of tax liability incurred under the Internal Revenue Code. The terms of the offer is \$15,000 payment one day from offer acceptance, \$10,000 payment on 30th from acceptance and 23 equal payments of \$2,524.79 commencing on the 60th day from acceptance . Proponent listed doubt as to collectibility as the basis for its offer and provided financial documentation in support of its claim.

RECOMMENDATIONS:
The Director, Tax Services Division, Office of Permitting and Taxation (Director), recommends acceptance of the offer. The Director believes that doubt as to collectibility has been established and that the offer is within an acceptable range based on financial documentation provided by Proponent.

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 DAAPT Date: 2022.07.06 07:56:58 -04'00'	11. DATE 7/06/2022
--	-----------------------