

**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) Bayou Teche Brewing L.L.C. DBA Bayou Teche Brewing 1106 Bushville Hwy Arnaudville, LA 70512	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$77,600.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 122,648.36	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
 Alleged failure to pay tax on beer removed for consumption or sale in violation of 26 U.S.C. § 5051, 5061 and 27 C.F.R. 25.153, 25.159, 25.164.
 Alleged failure to timely pay under 26 U.S.C. §.5051, 5061, 5684 and 27 C.F.R. 25.151, 25.153, 25.159, 25.164(b).
 Alleged failure to timely submit quarterly tax returns in violation of 26 U.S.C. § 5051, 5061, 6302 and 27 C.F.R. 25.151, 25.163, 25.164(c) (3), 25.298.

BUSINESS IN WHICH ENGAGED:
 The proponent is a registered brewery operator.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 The alleged violations occurred during the period of October 1, 2015 to March 31, 2021 at the proponent's premises located at 1106 Bushville Hwy, Arnaudville, LA 70512.

AMOUNT AND TERMS OF OFFER:
 The proponent offered \$77,600.00 to compromise the tax liability, down payment \$20,000 after acceptance and the balance payable in equal installments for 24 months..

RECOMMENDATIONS:
 The Director, Tax Services Division, Office of Permitting and Taxation, 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 Asst. Administrator Field Operations	11. DATE November 30, 2022
---	-------------------------------