

**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) Dallas Distilleries Incorporated 803 Shepherd Dr. Garland, TX 75042	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$73,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER AF-98,742-OIC	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 417,086.80	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
Dallas Distilleries Incorporated (Proponent) failed to: (A) pay tax on distilled spirits removed from its premises in violation of 26 U.S.C. §§ 5001(a)(1), 5213 and 27 C.F.R. §§ 19.222, 19.223 and 19.227, and (B) file tax returns in violation of 26 U.S.C. § 5061(a) and 27 C.F.R. §§ 19.236.

BUSINESS IN WHICH ENGAGED:
Proponent operates a distilled spirits plant.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred between June 01, 2014 and September 30, 2019 at Proponent's premises located at 803 Shepherd Dr, Garland, TX 75042.

AMOUNT AND TERMS OF OFFER:
Proponent submitted an offer in compromise (OIC) in the amount of \$73,000.00 based on doubt as to collectibility. Proponent submitted a check in the amount of \$1,000 with its offer and proposes to pay 36 monthly payments, in the amount of \$2,000, beginning on the 20th day of each month following acceptance of its OIC.

RECOMMENDATIONS:
Pursuant to 26 U.S.C. § 7122(f) any OIC which is not rejected, before the date which is 24 months after the date of the submission of such offer, is deemed accepted. In compliance with said statutory provision, the Director, Tax Services Division believes that the OIC has been deemed to be accepted.

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], TTB DAAFO Date: 2022.08.15 08:11:30 -0400	11. DATE 08/15/2022
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