

**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) Paducah Distilled Spirits, LLC 5170 Lemon Bay Drive Venice, FL 34293 (copy) 5895 Todd Street Bradenton, FL 34293 Premise: 407 JEFFERSON STREET Paducah, KY 42001	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$1,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) ██████████	
	5. CASE NUMBER NA	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 10,467.65	
	7. TAXPAYER IDENTIFICATION NUMBER ██████████	

8. CHARGE

VIOLATIONS:
For the period January 1, 2017, through December 31, 2019, the Proponent violated the following statutory and regulatory provisions:

- 26 U.S.C. § 5061 and 27 CFR § 19.235(c) - Failure to pay federal excise tax;
- 26 U.S.C. § 5061 and 27 CFR § 19.236 - Failure to timely pay federal excise tax.

BUSINESS IN WHICH ENGAGED:
The Proponent is the proprietor of a distilled spirits plant.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred on or between January 1, 2017, and December 31, 2019, at the Proponent's premises located at:
407 JEFFERSON STREET
Paducah, KY 42001

AMOUNT AND TERMS OF OFFER:
Proponent has submitted an offer in compromise (OIC) in the amount of \$1,000.00 to comprise penalties and interest associated with the violations noted above. Proponent submitted \$1,000.00 with the OIC.

RECOMMENDATION:
The Director, Tax Services Division, Office of Permitting and Taxation, believes that doubt as to collectability has been established and, as such, the Director, recommends acceptance of the OIC.

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 Digitally signed by ██████████ Date: 2022.03.01 11:00:51 -0500 Deputy Asst. Administrator Field Operations	11. DATE March 1, 2022
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