

**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)  Crescent Brewery LLC d/b/a Crescent Brewery 1521 Front Street Nampa, ID 83651	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$7,400.67
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 8,558.53	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

**VIOLATIONS:** The following violations were identified for the proponent:

- 1) Changed location of brewery without notifying TTB in violation of 27 CFR 25.71 .
- 2) Change in officers and directors without notifying TTB in violation of §25.75.
- 3) Failed to amend Brewer's Notice S/N 1 in violation of §25.25.
- 4) Operating tavern on brewery premises without TTB approval in violation of §25.25.
- 5) Failure to maintain Brewer;s Notice in violation of §25.64.
- 6) Imported kegs did not contain the Government Warning statement in violation of §16.21.
- 7) Production of Pumpkin flavored beer without obtaining formula approval from TTB in violation of §25.55(a)(3).
- 8) Incorrect or missing tax returns in violation of §25.164(a) and 26 U.S.C. 5061.
- 9) Incorrect or missing operation reports in violation of §25.297(b)(1) and 26 U.S.C. 5415 and 5555.

**BUSINESS IN WHICH ENGAGED:**  
The proponent is a duly qualified brewer.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**  
The alleged violations occurred from October 1, 2012 to March 31,2021 at the proponent's premises located at 1521 Front St., Nampa, ID 83651.

**AMOUNT AND TERMS OF OFFER:**  
The proponent has submitted an offer in the amount of \$7,400.47 to be paid in 36 payments at \$205.57 per month. The proponent listed doubt as to collectibility and provided supporting financial documentation.

**RECOMMENDATIONS:**  
The Director Tax Services Division, Office of Permitting and Taxation recommends acceptance of the offer with the condition that missing operation reports from 4/1/21 to current date are filed.

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] Deputy Asst. Administrator Field Operations Date: 2022.03.09 14:38:43 -0500	11. DATE March 9, 2022
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