

Librarian

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
ABSTRACT AND STATEMENT

NOT IN SUIT

For briefing offers in compromise of liabilities and/or violations incurred under Chapters 32,51,52,53,68 and/or 78 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) Miller Brewing Company 3939 West Highland Boulevard Milwaukee, Wisconsin 53208	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE National Revenue Center Cincinnati, Ohio	3. AMOUNT OF OFFER \$24,500.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable)	5. SYSTEM CONTROL NUMBER(S) N/A
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$169,867.49	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	
	8. CHARGE	

VIOLATIONS:

During the period May 1, 2000 through July 31, 2001, the proponent allegedly violated (1) Section 5054 of Title 26, United States Code and Sections 25.164, 25.203, and 252.145 of Title 27, Code of Federal Regulations by improperly reporting domestic shipments as removals for exportation. As a result the proponent failed to pay the proper amount of tax and therefore incurred the failure to deposit penalty under 26 U.S.C. 6656.

BUSINESS IN WHICH ENGAGED:

Proponent is a duly qualified brewery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

From May 1, 2000 through July 31, 2001, at proponent's premises located at 405 Cordele Road, Albany Georgia and 7001 South Freeway, Fort Worth, Texas.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$24,500 for outstanding liability.

RECOMMENDATION BY CHIEF, NATIONAL REVENUE CENTER:

The Chief, National Revenue Center recommends acceptance of \$24,500. The proponent discovered the errors and voluntarily paid the tax and interest on the underpayments. In addition, the proponent has been fully cooperative. In view of doubt as to the amount of liability and hazards of litigation, acceptance of this Offer in Compromise as submitted is warranted.

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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 <input checked="" type="checkbox"/> ACCEPT <input type="checkbox"/> REJECT the terms proposed.	
10. SIGNATURE AND TITLE Deputy Assistant Administrator, Field Operations	11. DATE <i>3/8/04</i>