

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 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)

Cascade Brewing Company, LLC
Raccoon Lodge and Brew Pub
7424 Southwest Beaverton Hillsdale Highway
Portland, Oregon 97225-2149

OFFER IN COMPROMISE

2. ORIGINATING OFFICE

Cincinnati NRC

3. AMOUNT OF OFFER

\$1,200.00

4. PERMIT, LICENSE, OR
REGISTRY NO. (if applicable)

5. SYSTEM CONTROL NUMBER(S)

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)

\$ 2,369.38

7. TAXPAYER IDENTIFICATION NUMBER



8. CHARGE

VIOLATION:

During the period February 1, 2003 through December 15, 2005, the proponent is alleged to have violated Title 26, United States Code, Sections 5054 and 5061; and Title 27, Code of Federal Regulations, Section 25.163, by failing to pay beer tax on or before the prescribed dates.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified brewery.

DATE OR PERIOD and LOCATION OF VIOLATIONS:

From February 1, 2003 through December 15, 2005, at proponent's premises located 7424 Southwest Beaverton Hillsdale Highway, Portland, Oregon.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$1,200 in compromise of the above violations incurred under the Internal Revenue Code.

RECOMMENDATION:

The Director, National Revenue Center, recommends acceptance of \$1,200. In view of future compliance, 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


Thomas R. Crone, Deputy Assistant Administrator
Field Operations

11. DATE

4-19-07