

**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) BarkandBrew Inc dba La Jolla Brew House 7536 Fay Avenue La Jolla, California 92037	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER 7,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 68,598.09	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent allegedly produced beer without the benefit of an approved brewer's notice and brewer's bond and failed to properly pay tax in violation of 26 U.S.C. Sections 5051, 5054(a)(3), 5061(b)(5), and 5401, and in violation of 27 C.F.R. Sections 25.61, 25.151, and 25.153.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from January 1, 2003 to December 31, 2010 at the proponent's premises located at 7536 Fay Avenue, La Jolla, California 92037.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$7,000.00 in compromise of the above violations incurred under the Internal Revenue Code. A check in the amount of \$200.00 was received with the Offer In Compromise and the remaining \$6,800.00 has also been received.

RECOMMENDATIONS:
The Director, National Revenue Center, recommends acceptance of the offer. In view of potential litigation hazards, 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. [REDACTED] DAA FO

11. DATE 11/25/13