

**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) Cigar City Brewing LLC 3924 W. Spruce St STE A Tampa, Florida 33607	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$20,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS: The proponent incurred the following violations:
 26 USC 5054; 26 USC 5413; 26 USC 5414; 27 CFR 25.153; 26 USC 5052; 27 CFR 25.152; 26 USC 5061; 27 CFR 25.164;
 26 USC 5555; 27 CFR 25.292(b); 27 CFR 25.300(c); 26 USC 6065; 27 CFR 25.3; 26 USC 5056; 27 CFR 25.159; 27 CFR
 25.291 (c)(2); 27 CFR 25.297; 27 CFR 25.167 (b)(3).

The proponent conducts brewery and microbrewery operations

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 The violations occurred from May 1, 2014 to May 31, 2016 at the proponent's premises located at 3924 W. Spruce St, Tampa, FL 33607

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$20,000.00

RECOMMENDATION:
 The Director, National Revenue Center recommends acceptance of the offer. In view of potential Litigation hazards and doubt as to collectability, 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 [REDACTED] Deputy Asst. Administrator Field Operations	11. DATE May 25, 2018
---	--------------------------