

**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) Skyscraper Brewing Company 19835 East Walnut Dr. North City of Industry, CA 91789	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) \$ 20,362.36	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS: The proponent allegedly failed to timely report and pay federal excise tax imposed under 26 U.S.C. § 5051 for periods November 16, 2008 to December 31, 2010.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from November 16, 2008 to December 31, 2010, at the proponent's premises located at 19835 East Walnut Dr. North, City of Industry, CA 91789.

AMOUNT AND TERMS OF OFFER:
The proponent previously agreed to make and made payments from 1/4/2012-8/25/2016 totaling \$7,000.00.

RECOMMENDATIONS:
The Director, National Revenue Center, recommends acceptance of the offer as the proponent states it has not had any revenue since 2010. The proponent listed doubt as to collectability and provided supporting financial documentation. The 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 March 8, 2018
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