

**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) La Colombe Distilling, LLC 204 Fifth Avenue, 5th Floor Buhl Building Pittsburgh, PA 15222 Premises Locations: 2620 E. Tioga St. Philadelphia, PA 19134	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$61,510.71
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER NA	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 97,841.56	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
 During the period 10/1/2013 to 12/31/2017, La Colombe Distilling, LLC (Proponent) allegedly (1) did not file returns or pay excise tax in violation of 26 USC § 5061, and 27 CFR 19.234 and (2) conducted unauthorized distilled spirits plant operations in violations of 26 USC § 5171.

BUSINESS IN WHICH ENGAGED:
 The Proponent is a distilled spirits plant proprietor.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 The violations occurred on or between 10/1/2013 to 12/31/2017, at Proponent's premises located at:

2620 E. Tioga St.
 Philadelphia, PA 19134

and another location at

3532 Salmon Street
 Philadelphia, PA 19134

AMOUNT AND TERMS OF OFFER:
 Proponent has submitted an offer in compromise (OIC) in the amount of \$61,510.71. Proponent proposes to pay 12-monthly installments.

RECOMMENDATION:
 The Director, Tax Services Division, Office of Permitting and Taxation, believes that doubt as to collectibility has been established and, as such, the Director, recommends acceptance of the OIC.

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 October 26, 2022
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