

**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) Shacksbury Holdings Inc. dba Shacksbury 75 Meigs Rd Vergennes, VT 05491	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$68,631.46
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER 2022-0544	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 83,119.94	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

BUSINESS IN WHICH ENGAGED:
Shacksbury Holdings, Inc. (Proponent) is a bonded winery operation in Vermont effective May 6, 2020.

VIOLATION(S):
Proponent failed to timely file excise returns and/or pay excise tax in violation of 26 U.S.C. § 5061 and 27 C.F.R. § 24.274.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred Between January 1, 2021 and September 30, 2022, at Proponent's premises located at 75 Meigs Rd, Vergennes, VT.

AMOUNT AND TERMS OF OFFER:
Proponent has submitted an Offer-in-Compromise (OIC) in the amount of \$68,631.46. Proponent has made an initial OIC payment of \$18,631.46, and proposes to make 8 quarterly payments of \$6,250.

RECOMMENDATION:
The Director, Tax Services Division, Office of Permitting and Taxation, recommends acceptance of the OIC based on financial analysis, the taxpayer's basis and their proposed terms.

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 June 27, 2023
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