

**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) Robert Mazza, Inc. 8398 West Route 20 Westfield, NY 14787	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$15,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) ██████████	
	5. CASE NUMBER ██████████	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A	
	7. TAXPAYER IDENTIFICATION NUMBER ██████████	

8. CHARGE

BUSINESS IN WHICH ENGAGED:
Robert Mazza, Inc. (Proponent) engages in business as a distilled spirits plant.

VIOLATION(S):
27 U.S.C. § 204(d) - Failure to comply with conditions of basic permit as follows:
 (1) Outstanding federal excise tax (FET) liability - 26 U.S.C. § 5001 and 27 C.F.R. § 19.222, (2) First semi-monthly FET return period underpayments - 26 U.S.C. § 5061 and 27 C.F.R. § 19.234, (3) Inadequate proof of export - 26 U.S.C. §§ 5005(e)(2), 5214 and 27 C.F.R. §§ 19.223(c), 28.40, (4) Late filed and paid FET returns - 26 U.S.C. § 5061, and 27 C.F.R. §§ 19.234, 19.236, and 19.237, (5) Late filed monthly operating reports - 26 U.S.C. § 5207 and 27 C.F.R. § 19.362, (6) Failure to accurately report the results of production operations - 26 U.S.C. § 5207 and 27 C.F.R. § 19.571, (7) Failure to include all required information in distilled spirits production records - 26 U.S.C. § 5207 and 27 C.F.R. § 19.618, (8) Inaccurate distilled spirit gauge records - 26 U.S.C. §§ 5204, 5211 and 27 C.F.R. § 19.289(d), (9) Failure to properly gauge incoming bulk distilled spirit shipments - 26 U.S.C. § 5207 and 27 C.F.R. § 19.621(b), (10) Failure to properly prepare dump/batch records and include all required information - 26 U.S.C. § 5207 and 27 C.F.R. § 19.598, (11) Failure to properly document and report on transfers from storage to processing - 26 U.S.C. § 5201, 5207 and 27 C.F.R. §§ 19.342, 19.571, (12) Incomplete quarterly bulk distilled spirit physical inventory records for the storage account - 26 U.S.C. §§ 5207, 6065 and 27 C.F.R. §§ 19.45, 19.623, (13) Reported balances did not agree with physical inventory balances for the storage account - 26 U.S.C. § 5207 and 27 C.F.R. § 19.571, (14) Failure to timely report and pay tax on distilled spirits removals - 26 U.S.C. § 5061 and 27 C.F.R. § 19.234, (15) Reported balances did not agree with physical inventory balances for bottled distilled spirits - 26 U.S.C. § 5207 and 27 C.F.R. §§ 19.571, 19.572, (16) Bottling records did not include required information - 26 U.S.C. § 5207 and 27 C.F.R. § 19.599, (17) Stickers used on finished cases did not contain all required information - 26 U.S.C. § 5206 and 27 C.F.R. § 19.489, (18) Quarterly bulk distilled spirits physical inventory records for the processing account did not contain all required information - 26 U.S.C. §§ 5207, 6065 and 27 C.F.R. §§ 19.45, 19.623, (19) Reported balances did not agree with physical inventory balances for the processing account - 26 U.S.C. § 5207 and 27 C.F.R. § 19.571, (20) Tax determination records did not contain required information - 26 U.S.C. § 5207 and 27 C.F.R. § 19.612, (21) Failure to timely enter tax determinations into daily records - 26 U.S.C. § 5207 and 27 C.F.R. § 19.580(b), (22) Failure to correctly complete export forms - 26 U.S.C. § 5214 and 27 C.F.R. §§ 28.92, 28.93, (23) Failure to properly prepare export bills of lading - 26 U.S.C. § 5214 and 27 C.F.R. § 28.250, (24) Failure to include all required information in physical inventory records for bottled spirits - 26 U.S.C. § 5207 and 27 C.F.R. § 16.623.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred between January 1, 2022 and August 31, 2024, at the Proponent's premises located at 8398 West Route 20, Westfield, NY 14787.

AMOUNT AND TERMS OF OFFER:
Proponent has submitted an Offer-in-Compromise in the amount of \$15,000.00 to be remitted in 5 consecutive monthly installments of \$3,000, beginning on May 30, 2025.

RECOMMENDATION:
The Director, Tax Services Division, Office of Permitting and Taxation, believes the Proponent has implemented procedures to rectify the violations discovered during the audit, and thus recommends acceptance.

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 ██████████ Deputy Assistant Administrator, FO	11. DATE June 10, 2025
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INSTRUCTIONS

Item No:

1. Complete name and address along with any name the proponent is doing business as (d/b/a), operating as, or trading as (t/a).
2. Indicate the office originating the offer.
3. State the dollar amount of the offer submitted by the proponent.
4. This block should show the permit, license, or registry number of the proponent, if the proponent has such a number. If there is no license, permit, or registry number, identify the type of business and the state of operation, e.g., RLD-PA or FAET-NJ.
5. This block should indicate the case number assigned by the Office of Assistant Administrator, Field Operations.
6. For those IRC cases where TTB is reviewing an offer to compromise, an outstanding tax liability due to doubt as to collectibility and/or liability, the full amount of the tax liability (including any penalties, interest and/or additional amounts) should be entered in this block. This amount must agree with the amount shown on the offer form, TTB F 5640.1.
7. This block must contain the proponent's employer identification number (EIN) or, if the proponent has no EIN, the proponent's social security number (SSN).
8. Describe, in separate paragraphs:
 - The business in which the proponent is engaged and to which the offer applies;
 - The violation(s) and number of instances, if appropriate, including all law citation(s) and regulation citation(s);
 - The liabilities to be compromised, if any, and the sections of law and regulations applicable to those liabilities;
 - A statement of the facts, to include the date or tax period, as applicable, and place of the violation(s);
 - The reason for submitting the offer (which may include the amount and terms of the offer) and, if applicable, the basis for doubt as to liability and/or collectibility; and
 - Additional comments, conclusions, and the recommendation of the appropriate TTB official.

Additional pages may be attached to TTB F 5640.3 describing the condition(s) of the offer.

9. The appropriate TTB official signing in Item 10 must check either the "ACCEPT" or "REJECT" block.
10. The signature and title of the appropriate TTB official must appear in this block.
11. The date the offer is accepted or rejected must be indicated in this block.