

**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) Fabrizia Spirits, LLC 2 Industrial Way Salem, NH 03079	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$75,000
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) ██████████	
	5. CASE NUMBER NA	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 240,413.23	
	7. TAXPAYER IDENTIFICATION NUMBER ██████████	

8. CHARGE

VIOLATIONS: During the period 1/1/2016 to 8/15/2019, Fabrizia Spirits, LLC, (Proponent) allegedly failed to timely file tax returns and pay tax, in violation of 26 USC § 5061 and 27 CFR § 19.234, 19.236 and 19.237.

BUSINESS IN WHICH ENGAGED:
The proponent is a duly bonded distillery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred on or between 1/1/2016 through 8/15/2019, at Proponent's premises located at:
2 Industrial Way
Salem, NH 03079

AMOUNT AND TERMS OF OFFER:
Proponent has submitted an offer in compromise (OIC) in the amount of \$75,000. Proponent submitted \$15,000 with the OIC. Upon acceptance of its OIC, Proponent proposes to pay a final lump sum payment of \$60,000.

RECOMMENDATION:
The Deputy Assistant Administrator (DAA), Business Operations, Office of Permitting and Taxation, believes that doubt as to collectibility has been established and as such, the DAA, 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 ██████████ Deputy Asst. Administrator Field Operations	11. DATE December 16, 2020
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