

**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) Crave Mead, LLC 17 Main Street, Suite 1 Blackstone, MA 01504	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$1,189.07
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)	
	5. CASE NUMBER N/A	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 5,945.33	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
Crave Mead, LLC (Proponent) failed to timely pay excise taxes in violation of 26 U.S.C. § § 5041 and 5061 and 27 CFR § 24.271.

BUSINESS IN WHICH ENGAGED:
Proponent was a bonded winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred during the periods from 01/2017 to 11/2022 at the Proponent's premises located at 7 Main Street, Suite 1, Blackstone, MA 01504.

AMOUNT AND TERMS OF OFFER:
Proponent has submitted an offer of \$1,189.07 in compromise of tax liability incurred under the Internal Revenue Code. The terms of the offer is a lump sum payment of total submitted offer. Proponent listed doubt as to collectibility and doubt as to liability as the basis for its offer and provided financial documentation in support of its claim.

RECOMMENDATIONS:
The Director, Tax Services Division, Office of Permitting and Taxation (Director), recommends acceptance of the offer. The Director believe that doubt as to collectibility has been established and that the offer is within an acceptable range based on financial documentation provided by Proponent.

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 April 14, 2023
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