

**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) Schmaltz Brewing Company LLC 200 Broadway Troy, NY 12180 Premises: 444 Saw Mill River Road Elmsford, NY 10523	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$200,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 323,714.54	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:

In violation of 27 CFR §25.164 (b), 27 CFR §25.177 and under penalty of 26 USC 6651 & 6656 Shmaltz failed to pay Federal Excise Tax in a timely manner.

In violation of 27 CFR §28.142, and the requirements of §28.43, Shmaltz did not maintain sufficient proof of export.

In violation of 27 CFR 25.164 (c) (1), Shmaltz failed to file semimonthly tax returns during the violation period.

In violation of 27 CFR §25.3, §25.297 and the instructions on the form, Shmaltz failed to file brewery report of operation, TTB F5130.9, on a monthly basis.

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified brewer.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from October 1, 2016 to June 30, 2019 at the proponent's premises located at 444 Saw Mill River Road, Elmsford, NY 10523.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer in the amount of \$200,000.00 with a \$20,000 down payment and the remaining \$180,000 to be paid by the following terms:
 1) \$1,000 per month for 12 months starting April 1, 2022
 2) \$1,250 payments for 48 months starting April 1, 2023
 3) Lump sum payments of \$12,000 on April 1, 2023, 2024, 2025, 2026 and 2027
 4) Final Lump sum payment of \$48,000 on April 1, 2027

The proponent listed doubt as to collectability and provided supporting financial documentation.

RECOMMENDATIONS:
The Director Tax Services Division, Office of Permitting and Taxation recommends acceptance of the offer. Doubt as to collectability is met based on review of financial documentation submitted by the taxpayer.

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] Digitally signed by [REDACTED] Deputy Asst. Administrator Field Operations Date: 2021.12.07 07:28:37 -0500	11. DATE December 7, 2021
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