

**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) Greenbush Brewing Co. 5885 Sawyer Road Sawyer, MI 49125	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$25,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER AF-98,709-OIC	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 195,053.49	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:

I. Greenbush Brewing Co., (Proponent) failed to timely file returns and pay excise taxes in violation of 26 U.S.C. §§ 5041, 5054, 5056, 5061 and 6302 and 27 CFR §§ 24.270, 24.271, 25.159 and 25.164.

II. Proponent failed to timely file Reports of Wine Premises Operations and Brewer's Reports of Operations in violation of 26 U.S.C. §§ 5367 5415, 5555 and 27 C.F.R. §§ 24.300, 25.3, and 25.297.

III. Proponent failed to maintain required bonds for its brewery and winery operations in violation of 26 U.S.C. §§ 5354, 5362, 5401, and 27 CFR §§ 24.146, 24.148, 25.91, and 25.93.

BUSINESS IN WHICH ENGAGED:
Proponent is a duly qualified brewer and winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

I. The violations related to BR-MI-21204 occurred from July 1, 2016 through March 31, 2021 at Proponent's premises located at 1401 Abbott St, Detroit Michigan 48216.

II. The violations related to BR-MI-GRE-15000 occurred from January 1, 2016 through December 31, 2020 at Proponent's premises located at 5885 Sawyer Rd., Sawyer, MI 49125.

III. The violations related to BWN-MI-21171 occurred from October 1, 2016 through March 31, 2021 at Proponent's premises located at 5870 Sawyer Rd., Sawyer, MI 49125.

AMOUNT AND TERMS OF OFFER:
Proponent submitted an offer in compromise (OIC) in the amount of \$25,000.00. Proponent included \$5,000.00 with its offer and proposes to pay the \$20,000.00 balance upon acceptance of the OIC. Proponent listed doubt as to collectibility 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 believes 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] Digitally signed by [REDACTED] Deputy Asst. Administrator Field Operations Date: 2022.04.15 08:33:14 -04'00'	11. DATE April 15, 2022
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