

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
ABSTRACT AND STATEMENT

NOT IN SUIT

For briefing offers in compromise of liabilities and/or violations incurred under Chapters 32,51,52,53,68 and/or 78 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) Comeback Brewing Inc. 14800 San Pedro Avenue Suite 310 San Antonio, Texas 78232	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD, Dallas, Texas	3. AMOUNT OF OFFER \$6,287.02
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S) N/A
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$125,740.48	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	[REDACTED]	

8. CHARGE
VIOLATIONS:
During the period December 16, 2001 through September 15, 2004, the proponent allegedly violated Title 26, United States Code, Section 5061(e) and Title 27, Code of Federal Regulations, Section 25.165, by failing to pay excise taxes by Electronic Fund Transfer (EFT). As a result, the proponent incurred the failure to deposit penalty imposed by Title 26, United States Code, Section 6656.

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

DATE OR PERIOD and LOCATION OF VIOLATION:
December 16, 2001 through September 15, 2004 at the proponent's premises at 1313 Northwest Marshall Street, Portland, Oregon 97209.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$6,287.02 in compromise of the above violations.

RECOMMENDATION OF DIRECTOR, Tax Audit Division:

The Director, Tax Audit Division, recommends acceptance of \$6,287.02 as this amount is both commensurate with the nature of the violations, and is sufficient to deter recurrence. The proprietor has been cooperative, and has taken action to correct the situation. In view of future compliance, acceptance of this Offer in Compromise as submitted is warranted.

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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] <i>DEPT. ASST. DIR. - F.O.</i>	11. DATE <i>12/7/05</i>
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