

**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 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)

The Olde Heurich Brewing Company  
1307 New Hampshire Avenue NW  
Washington, DC 20036

OFFER IN COMPROMISE

2. ORIGINATING OFFICE

NRC

3. AMOUNT OF OFFER

\$6,000.00

4. PERMIT, LICENSE, OR  
REGISTRY NO. (if applicable)

[REDACTED]

5. SYSTEM CONTROL NUMBER(S)

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)

\$ 60,303.97

7. TAXPAYER IDENTIFICATION NUMBER

[REDACTED]

8. CHARGE

**VIOLATIONS:**

The Olde Heurich Brewing Company allegedly transferred beer without payment of tax to a brewery of different ownership in violation of 26 U.S.C. 5414 and 27 C.F.R. 25.181 and failed to timely file Federal Excise Tax Returns and pay Federal Excise Tax thereon in violation of 26 U.S.C. 5061 and 27 C.F.R. 25.164.

**BUSINESS IN WHICH ENGAGED:**

The proponent was a duly qualified brewery during the period of violations. The brewery has been closed since 2006.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**

On or about September, 2002 through February, 2006 at the proponent's premises located at 811 Edward Street, Utica, NY 13502.

**AMOUNT AND TERMS OF OFFER:**

The proponent has submitted an offer of \$6,000.00 in compromise of the above violations incurred under the Internal Revenue Code.

**RECOMMENDATION:**

The Director, National Revenue Center recommends acceptance of the offer as the amount is commensurate with the nature of the violations and since the brewery has been out of business since 2006, there is no chance of future tax liability or violations. In view of potential litigation hazards, acceptance of this Offer in Compromise, as submitted, is warranted.

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 Assistant Administrator  
Field Operations

11. DATE

11/25/08