

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)

Nimbus Brewing Company, LLC  
3850 East 44th Street, Suite 138  
Tucson, Arizona 85713

OFFER IN COMPROMISE

2. ORIGINATING OFFICE  
NRC

3. AMOUNT OF OFFER  
\$5,000.00

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

5. CASE NUMBER

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)  
\$ 10,651.60

7. TAXPAYER IDENTIFICATION NUMBER

8. CHARGE

VIOLATIONS:

During the period April 16, 2005 to March 31, 2009, the proponent failed to timely file federal excise tax returns and failed to timely pay the federal excise tax on beer production in violation of Title 26, United States Code, Sections 5054 and 5061; and Title 27, Code of Federal Regulations, Sections 25.163 and 25.164.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified brewery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The violations occurred from April 16, 2005 to March 31, 2009 at the proponent's premises located at 3850 East 44th Street, Tucson, Arizona 85713.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$5,000.00 in compromise of the above violations incurred under the Internal Revenue Code.

RECOMMENDATIONS:

The Director, National Revenue Center, recommends acceptance of the offer. 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 Signature]

11. DATE

8/5/10