

**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) United Brands Company, Inc. 219 N. Red River Ave. Cold Spring, MN 56320	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$4,500.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S) [REDACTED]
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$46,123.74	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

**8. CHARGE VIOLATIONS:**

On or about and between September 2006 through September 2008, the proponent allegedly was found to be in violation of 27 C.F.R. 25.11, 25.159 & 25.181. United Brands Company, Inc. allegedly transferred 6,094.01 barrels of beer to a brewery of different ownership, without the payment of tax. No provision under law permits the removal of beer without the payment of tax for this purpose and therefore this violation resulted in the underpayment of \$42,658.00 tax. The dollar amount of liability being compromised is \$46,123.74 due to penalties and interest.

**BUSINESS IN WHICH ENGAGED:**  
The proponent is engaged in Brewery Operations.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**  
On or about and between September 2006 through September 2008, in the state of Minnesota.

**AMOUNT AND TERMS OF OFFER:**  
The proponent has submitted an offer of \$4,500.00 in compromise of the alleged 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] 11. DATE 1/4/11