

<b>DEPARTMENT OF THE TREASURY ALCOHOL AND TOBACCO TAX AND TRADE BUREAU ABSTRACT AND STATEMENT</b>	NOT IN SUIT
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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) Sweetwater Brewing Company, LLC 195 Ottley Drive Atlanta, Georgia 30324	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TTD	3. AMOUNT OF OFFER \$20,567.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER N/A	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

**ALLEGED VIOLATIONS:**  
 The proponent, allegedly bottled and/or packed malt beverages and removed it for purchase or sale prior to first obtaining an approved Certificate of Label Approval (COLA). This is in violations of 27 U.S.C. 205(e) and 27 CFR 7.41(a); 26 U.S.C. 5412 and 27 CFR 25.141 (c), 25.142(e).

**BUSINESS IN WHICH ENGAGED:**  
 The proponent is engaged in business as a brewery.

**DATE OR PERIOD AND LOCATION OF ALLEGED VIOLATIONS:**  
 Between April 27, 2007 and October 12, 2010, at 195 Ottley Drive; Atlanta, Georgia 30324.

**AMOUNT AND TERMS OF OFFER:**  
 The proponent has submitted an offer of \$20,567.00 in compromise of the above alleged violations incurred under the Federal Alcohol Administration Act.

**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.

[REDACTED] <i>Dep. Asst. Admin. TO</i>	11. DATE 11/16/12
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TTB F 5040-3 (10/2007)