

**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) Citizen Cider, LLC Dba: Citizen Cider 6 Laurette Dr. Bldg D Essex, VT 05452	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER 32,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 238,142.11	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
 VIOLATIONS: The proponent failed to pay federal excise tax in violation of 26 U.S.C. 5041 & 5061 and 27 CFR 24.270 & 24.271.

BUSINESS IN WHICH ENGAGED:
 The proponent is a duly qualified bonded Winery Operations.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 The violations occurred from October 1, 2014 to June 30, 2017 at the proponent's premises located at 316 Pine St. Ste 114, Burlington, VT 05401

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$32,000.00 in compromise of the above violations incurred under the Internal Revenue Code.

RECOMMENDATION:
 The Director, National Revenue Center recommends acceptance of the offer. 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] Dep. Asst. Administrator Field Operations	11. DATE March 7, 2018
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