

**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)  Mastermind Vodka Inc. 4262 State Hwy 162 Pontoon Beach, IL 62040	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$45,600.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 81,095.02	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

**VIOLATIONS:**  
 Mastermind Vodka Inc., (Proponent) violated the Internal Revenue Code (IRC), Title 26 U.S.C., and implementing regulations thereunder, in the following instances: (A) filed fourteen federal excise tax (FET) returns late, paid three FET returns late, and failed to pay FET on filed returns in violation of 26 USC § 5061 and 27 CFR §§ 19.234, 19.236, (B) failed to pay FET on unexplained shortages of bottled distilled spirits inventory in violation of 26 USC § 5008 and 27 CFR § 19.465, and (C) failed to pay, or file a claim for remission of FET, for excessive storage losses in in violation of 26 USC §§ 5008, 5370 and 27 CFR 19.462(e).

**BUSINESS IN WHICH ENGAGED:**  
 Proponent is duly qualified distilled spirits plant.

**DATE OR PERIOD AND LOCATION VIOLATIONS:**  
 The violations occurred between April 1, 2015 and March 31, 2018 at Proponent's distilled spirits plant located at 4262 State Hwy 162, Pontoon Beach, IL 62040.

**AMOUNT AND TERMS OF OFFER:**  
 Proponent has submitted an offer of \$45,600 in compromise of the violations cited above. Proponent proposes to make monthly payments of \$1,900.00, for 24 consecutive months, commencing on October 15, 2019.

**RECOMMENDATION:**  
 The Director, National Revenue Center, recommends acceptance of the offer based on her belief that doubt as to collectibility has been established by Proponent.

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 Asst. Administrator Field Operations	11. DATE October 25, 2019
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