

**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) Idaho Bourbon Distillers, LLC 2762 Featherly Way Boise, ID 83709 Mailing address: PO Box 921 Eagle, ID 83616-0921	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$10,000
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 23,764.65	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
Between October 1, 2014, and June 30, 2018, Proponent failed to pay federal excise tax on distilled spirits removed from bond in violation of 26 USC 5061, 26 USC 6651 and 27 CFR 19.234, and failed to file federal excise tax forms in violation of 26 USC 5061 and 19.236, 19.237, and 27 CFR 19.239.

BUSINESS IN WHICH ENGAGED:
The Proponent is a duly bonded distillery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred on or between 10/1/14 through 6/30/18, at Proponent's premises located at:
2762 Featherly Way
Boise, ID 83709

AMOUNT AND TERMS OF OFFER:
Proponent has submitted an offer in compromise (OIC) in the amount of \$10,000. IM proposes to pay 18-monthly installments of \$555.00 upon acceptance of its OIC.

RECOMMENDATION:
The Deputy Assistant Administrator, Business Operations, Office of Permitting and Taxation, National Revenue Center (NRC), believes that doubt as to collectibility has been established and as such, the Deputy Assistant Administrator, NRC recommends acceptance.

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 September 11, 2020
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