

**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) JEM Beverage Company, LLC Dba Western Son Distillery 217 W. Division St Pilot Point, TX 76258	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$445,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 890,423.26	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:
 The proponent failed to timely file and pay Federal Excise Tax under 26 U.S.C. § 6651 (a) (1) (2) and 26 U.S.C. § 6601.

BUSINESS IN WHICH ENGAGED:
 The proponent is a duly qualified bonded Distilled Spirits Plant operator.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 The alleged violations occurred from June 1, 2017 to May 31, 2021, at the proponent's premise 217 W. Division St., Pilot Point, TX 76258

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted a doubt to collectibility offer of \$445,000 to be paid with an initial \$25,000 payment and \$16,666 to be paid evenly over 25 months and a \$3,350 payment on the 26th month.

RECOMMENDATIONS:
 The Director, Tax Services Division, Office of Permitting and Taxation recommends acceptance of the offer. Doubt to collectibility is met based on review of financial documentation submitted by the taxpayer.

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] Digitally signed by [REDACTED] Date: 2021.08.27 16:19:28 -04'00'	DAAPT, Business Operations	11. DATE 8/27/2021
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