

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)

Latitude 33 Brewing Company  
1501 San Elijo Rd S 104-306  
San Marco, CA 92078

OFFER IN COMPROMISE

2. ORIGINATING OFFICE

TAD

3. AMOUNT OF OFFER

\$160,217.70

4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)

[REDACTED]

5. CASE NUMBER

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)

\$ 271,915.21

7. TAXPAYER IDENTIFICATION NUMBER

[REDACTED]

8. CHARGE

VIOLATIONS:

Alleged failure to timely file and pay excise taxes in violation of 26 USC 5051, 5054 and 5415 and 27 CFR 25.163 and 25.164.  
Alleged failure to pay tax on inventory shortages in violation of 26 USC 5051, 5054 and 5415 and 27 CFR 25.291, 25.294 and 25.297.  
Alleged failure to pay tax on additional taxable removals in violation of 26 USC 5051 and 5054.

BUSINESS IN WHICH ENGAGED:

The proponent is registered as a brewery operator.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The alleged violations occurred during the period of January 1, 2016 to March 31, 2020 at the proponent's premises located at 6650 Mira Mesa Blvd, San Diego, CA 92121.

AMOUNT AND TERMS OF OFFER:

The proponent offered \$160,217.70 to be paid in installments for two years in compromise of the tax liability.

RECOMMENDATIONS:

The Director, Tax Services Division, Office of Permitting and Taxation, recommends acceptance of the offer based on doubt as to collectibility.

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

Digitally signed by [REDACTED]  
Date: 2021.07.29 14:09:05 -04'00'

Deputy Asst. Administrator Field Operations

11. DATE

July 29, 2021