

**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) Cooperstown Distillery, LLC P.O Box 1268 Cooperstown, NY 13326	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$32,500.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) ██████████	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ \$45,599.79	
	7. TAXPAYER IDENTIFICATION NUMBER ██████████	

8. CHARGE

VIOLATIONS: During the period 01/01/2017 to 09/30/2019, Cooperstown Distillery, LLC, (Proponent) violations include failure to pay federal excise tax on distilled spirits in violation of 26 USC 5505, 26 USC 6601, 26 USC 6651(a)(1) and 6651(a)(2), and 27 CFR 19.222.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred on or between 01/01/2017 through 09/30/2019, at Proponent's premises located at:
11 Railroad Ave.
Cooperstown, NY 13326

AMOUNT AND TERMS OF OFFER:
Proponent has submitted an offer in compromise (OIC) in the amount of \$32,500. IM submitted \$5,000 with the OIC. Upon acceptance of its OIC, Proponent proposes to pay a final lump sum payment of \$27,500 within 10 business days following the acceptance of their offer.

RECOMMENDATION:
The Deputy Assistant Administrator (DAA), Business Operations, Office of Permitting and Taxation, believes that doubt as to liability has been established and as such, the DAA, recommends acceptance of the OIC.

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 ██████████ Deputy Asst. Administrator Field Operations	11. DATE May 24, 2021
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