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)

Cutwater Spirits, LLC
9750 Distribution Ave
San Diego, CA 92121

OFFER IN COMPROMISE

2. ORIGINATING OFFICE	3. AMOUNT OF OFFER
NRC IN-299	$169,850.29

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

█████████

5. CASE NUMBER

AF-98,845-OIC

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

$ 3,396,988.41

7. TAXPAYER IDENTIFICATION NUMBER

███████

8. CHARGE

BUSINESS IN WHICH ENGAGED:
Cutwater Spirits, LLC (Proponent) engages in business as a distilled spirits plant.

VIOLATION(S):
Proponent failed to pay excise tax via electronic funds transfer in violation of 26 U.S.C. § 5061(e) and 27 C.F.R. § 19.240.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred between January 1, 2021 and December 31, 2022, at Proponent's premises located at 9750 Distribution Ave, San Diego, California.

AMOUNT AND TERMS OF OFFER:
Proponent has submitted an Offer-in-Compromise (OIC) in the amount of $169,850.29. Proponent remitted the entire amount of the offer on its federal excise tax return, due on April 14, 2023, as a Schedule A - Adjustment Increasing Amount Due.

RECOMMENDATION:
The Director, Tax Services Division, Office of Permitting and Taxation, believes the Proponent has averred sufficient facts to establish doubt as to liability and 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	11. DATE
██████████ ████████ Deputy Asst. Administrator Field Operations	June 9, 2023

TTB F 5640.3 (10/2007)