



DEPARTMENT OF THE TREASURY
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU
OFFER IN COMPROMISE
of liability incurred under the provisions of Title 26 U.S.C. enforced and administered by the Alcohol and Tobacco Tax and Trade Bureau

IMPORTANT:
SEE PAGE 3 FOR
TERMS AND CONDITIONS

TO: ADMINISTRATOR, TTB		FOR TTB USE ONLY	
1. NAME AND ADDRESS OF PROPONENT Five Star Brewing Co Inc 100 33rd Street Latrobe, PA 15650		OFFER IS (CHECK APPL. BOXES) <input type="checkbox"/> CASH <input type="checkbox"/> CHECK <input type="checkbox"/> PAYMENT AGREEMENT	DATE
2. TAXPAYER IDENTIFICATION NUMBER [REDACTED]		AMOUNT SUBMITTED WITH THIS FORM \$	CONTROL NUMBER
			PERMIT LICENSE, OR REGISTRY NO. (If applicable)

3. THIS OFFER IS SUBMITTED BY THE UNDERSIGNED TO COMPROMISE A LIABILITY RESULTING FROM ALLEGED VIOLATIONS OF LAW OR FAILURE TO PAY TAX AS FOLLOWS (state specifically the nature of the alleged violation; the sections of law and regulations alleged to have been violated; the kind and amount of unpaid tax liability; and for each violation, the period involved. If necessary, use a separate sheet.)

During the period April 7, 2014 to May 8, 2014 Five Star Brewing Co Inc removed beer without payment of tax to Camo Brewing Co., Inc. The tax due on this beer removed without payment of tax is \$4,970.00.

TTB has alleged violations of 26 U.S.C. §§ 5051; 5054; 5061; 5412; 5413; 5414; and 5415 and related regulations in 27 C.F.R. Part 25. This offer is also intended to compromise all liability or potential liability under 27 U.S.C. § 205

1. OFFERS COMPROMISING AN OUTSTANDING TAX LIABILITY. If you are submitting this offer to compromise an outstanding tax liability, please indicate the reason(s) you are submitting the offer:

- a. DOUBT AS TO COLLECTIBILITY (Unable to pay) b. DOUBT AS TO LIABILITY (Disagree about liability or the amount of the liability)

5. THE FOLLOWING FACTS ARE SUBMITTED AS REASONS FOR THIS OFFER

Beer was removed without payment of tax to a brewery of different ownership and we agree to pay the full amount of tax for this beer, \$4,970.00 to resolve all tax and federal violations outlined in the above Section 3.

(If space is insufficient, please attach a separate continuation sheet.)

3. THE TOTAL SUM OF THE OFFER IS \$ 4,970.00
IF PAYMENT IN FULL IS NOT SUBMITTED WITH THIS OFFER, DESCRIBE BELOW THE AMOUNT OF EACH PAYMENT AND WHEN THE PAYMENT(S) WILL BE MADE.

As required by section 6621 of the Internal Revenue Code, the Alcohol and Tobacco Tax and Trade Bureau (TTB) will add interest to the unpaid balance of any portion of the offered amount related to tax from the date the offer is accepted until the date you completely pay the full amount of the offer. TTB compounds interest daily, as required by section 6622 of the Internal Revenue Code.

Under penalties of perjury, I declare that I have examined this offer, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. I have read all terms and conditions discussed on page 3 of this form, and I understand and agree to all of these terms and conditions.		FOR TTB USE ONLY	
7a. SIGNATURE AND TITLE OF TAXPAYER-PROPONENT [REDACTED]		8. I accept waiver of the statutory period of limitations for the Alcohol and Tobacco Tax and Trade Bureau	
7b. DATE 6/27/14	SIGNATURE OF AUTHORIZED TTB OFFICIAL [REDACTED]		
7c. SIGNATURE AND TITLE OF TAXPAYER-PROPONENT	7d. DATE	TITLE Director NRC	DATE 7/31/14