

DEPARTMENT OF THE TREASURY  
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS  
**ABSTRACT AND STATEMENT**

NOT IN SUIT

For briefing offers in compromise of liabilities and/or violations incurred under Chapters 32,51,52,53,68 and/or 78 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)<br><br><b>The Stoney Creek Brewing Company</b><br><b>23665 Hickory Grove Lane</b><br><b>Novi, Michigan 48375</b> | <b>OFFER IN COMPROMISE</b>  |  |
|   | 2. ORIGINATING OFFICE<br><b>NRC</b>   | 3. AMOUNT OF OFFER<br><b>\$22,000.00</b> |
|   | 4. PERMIT, LICENSE, OR<br>REGISTRY NO. (If applicable)<br>[REDACTED]                  | 5. SYSTEM CONTROL NUMBER(S)              |
|   | 6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)<br><b>\$42,906.15</b> |  |
| 7. TAXPAYER IDENTIFICATION NUMBER<br>[REDACTED]   | [REDACTED]  |  |

8. CHARGE  
**During the period July 1, 2002 through July 31, 2005, the proponent did not timely file and pay their excise tax and special occupational tax returns, violating 26 U.S.C. 5061, 27 CFR 25.164, 26 U.S.C. 5091 and 25.111.**

**BUSINESS IN WHICH ENGAGED:**

The proponent was a duly qualified brewery at the time the violations occurred. The brewery discontinued business in 2005.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**

The violations occurred during the period July 1, 2002 through July 31, 2005 at the proponent's premises located at 237 Joseph Campau Street, Detroit, MI.

**AMOUNT AND TERMS OF OFFER:**

The proponent has submitted an offer of \$22,000.00 in compromise of the above violations incurred under the Internal Revenue Code.

**RECOMMENDATIONS:**

The Director, National Revenue Center recommends acceptance of the offer. In view of doubt as to collectibility and the hazards of litigation, acceptance of this Offer in Compromise, as submitted, is warranted.

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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  
**Assistant Administrator, Field Operations**

11. DATE  
**September 7, 2006**