

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) <b>Pittsburgh Brewing Company 3340 Liberty Avenue Pittsburgh, PA 15201</b>	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE <b>Cincinnati NRC</b>	3. AMOUNT OF OFFER <b>\$8,000</b>
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S) <b>N/A</b>
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) <b>\$121,320.02</b>	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]		

8. CHARGE

**VIOLATIONS:**

During the period September 16, 2001 through April 30, 2003, the proponent allegedly violated Title 26, United States Code, Sections 5054 and 5061; and Title 27, Code of Federal Regulations, Sections 25.163 and 25.165, by failing to pay beer tax on or before the prescribed dates, and by failing to deposit beer tax in an authorized government depository on the prescribed dates. As a result, the proponent incurred the failure to pay and failure to deposit penalties imposed by Title 26, United States Code, Sections 6651(a)(1) and 6656, respectively.

**BUSINESS IN WHICH ENGAGED:**

The proponent is a duly qualified brewery.

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

From September 16, 2001 through April 30, 2003, at proponent's premises located at 3340 Liberty Avenue, Pittsburgh, Pennsylvania.

**AMOUNT AND TERMS OF OFFER:**

The proponent has submitted an offer of \$8,000.00 in compromise of only the civil penalties that are contained in Corrected Final Notice and Demand of Taxes Due, Notice of Intent to Levy dated September 24, 2003.

**RECOMMENDATION BY CHIEF, NATIONAL REVENUE CENTER:**

The Director, National Revenue Center recommends acceptance of \$8,000.00. In view of future compliance, 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 <input checked="" type="checkbox"/> ACCEPT <input type="checkbox"/> REJECT the terms proposed.	
10. SIGNATURE AND TITLE [REDACTED] <b>Assistant Administrator, Field Operations</b>	11. DATE <b>8/5/04</b>