

**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)  Mariposa Wine Company LLC D/B/A Mariposa Wine Company 20146 Road 21 Madera, CA 93637	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$58,437.51
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 76,487.41	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE  
VIOLATIONS:

1) Allegedly failed to file excise tax returns in violation of 27 CFR §§ 24.271 and 24.274 and 26 U.S.C. §§ 5041 and 5368;  
 2) Allegedly failed to timely file form 5120.17, Report of Wine Premises Operations, in violation of 27 CFR §§ 24.20 and 24.300 (g) and 26 U.S.C §§ 5367 and 5555; and  
 3) Allegedly failed to maintain sufficient bond coverage in violation of 27 CFR § 24.145, 24.146 and 24.153; and 26 U.S.C. §§ 5354 and 5551.

BUSINESS IN WHICH ENGAGED:  
The proponent is registered as a bonded winery

DATE OR PERIOD AND LOCATION OF VIOLATIONS:  
The alleged violations occurred from July 1, 2013 to June 30, 2020, at the proponent's premise 20146 Road 21, Madera, CA 93737.

AMOUNT AND TERMS OF OFFER:  
The proponent has submitted and paid an offer of \$58,437.51 in compromise of the above alleged violations.

RECOMMENDATIONS:  
The Director, Tax Services Division, Office of Permitting and Taxation recommends acceptance of the offer. Doubt as to collectibility is met based on review of financial documentation submitted by the taxpayer.

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 [REDACTED] Digitally signed by [REDACTED] Deputy Asst. Administrator Field Operations Date: 2021.11.15 08:02:19 -0500	11. DATE November 15, 2021
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