

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>Matanzas Creek Winery</b> <b>6097 Bennett Valley Road</b> <b>Santa Rosa, California 95404</b>	<b>OFFER IN COMPROMISE</b>	
	2. ORIGINATING OFFICE <b>San Francisco Field Div.</b>	3. AMOUNT OF OFFER <b>\$5,000</b>
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) <b>\$ N/A</b>	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	[REDACTED]	

8. CHARGE

During the period April 4, 2000 through December 31, 2001, the proponent allegedly violated Title 26, United States Code, Sections 5356, 5041(c), 5061, 5367, and 5370(b); and Title 27, Code of Federal Regulations, Sections 24.111, 24.278, 24.271, 24.266(b) and (c), 24.309, 24.301(d) and (e), 24.302, 24.233(a) and 24.316, by failing to maintain bulk wine records for each tax class; failing to record the alcohol content of wine prior to the addition of wine spirits; failing to maintain transfer records; failing to timely file tax returns; and failing to accurately report information on ATF F 5120.17, Report of Winery Premises Operations.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified bonded winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The violations occurred during the period April 4, 2000 through December 31, 2001, at the proponent's premises, located at 6097 Bennet Road, Santa Rosa, California 95404.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$5,000 in compromise of the above violations.

RECOMMENDATION CHIEF, NATIONAL REVENUE CENTER:

The Chief, National Revenue Center, recommends acceptance of \$5,000 as this amount is both commensurate with the nature of the violations and is sufficient to deter recurrence. The proponent has been cooperative, and has taken action to correct the situation. In view of the assurance of future compliance, acceptance of this Offer in Compromise as submitted is warranted.

(Continued on page(s) )

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 <b>Deputy Assistant Administrator, Field Operations, TTB</b>	11. DATE <b>Nov 5, 2005</b>

10/30/03 - 11/20/03