

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>Ridge Vineyards, Inc.</b> <b>17100 Montebello Road</b> <b>Cupertino, California 95015</b>	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE <b>San Francisco Field Div.</b>	3. AMOUNT OF OFFER <b>\$25,000</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 January 2000 through June 2001, the proponent allegedly violated Title 26, United States Code, Sections 5367, 5354, 5370(b), and 5362(b); and Title 27, Code of Federal Regulations, Sections 24.116, 24.266(b), 24.267, 24.284, 24.300, 24.308, 24.301 and 24.310, by failing to maintain proper records: failed to (1) file powers of attorney forms; (2) maintain proper bond amount; (3) file the appropriate claim for allowance of bulk wine losses; (4) accurately record the quantity of bulk wine received in bond; (5) accurately report on ATF F 5120.17 the quantity of wine produced by tax class; (6) timely file ATF F 5120.17, Report of Wine Premises Operations; (7) accurately maintain records of bulk wine activity for each tax class; and (8) accurately complete taxpaid removal records.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified bonded winery.

DATE OR PERIOD OF VIOLATIONS:

The violations occurred during the period January 2000 and June 2001.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$25,000 in compromise of the above violatons.

RECOMMENDATION CHIEF, NATIONAL REVENUE CENTER:

The Chief, National Revenue Center, recommends acceptance of \$25,000 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.

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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  
**Deputy Assistant Administrator, Field Operations, TTB**

11. DATE  
**8/14/03**