



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) Cacciatore Fine Wines & Olive Oil Corp. 1875 South Elm Street Pixley, California 93256	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE San Francisco FD West	3. AMOUNT OF OFFER \$25,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) 	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	

7. TAXPAYER IDENTIFICATION NUMBER


8. CHARGE
VIOLATIONS:

The proponent allegedly violated Title 26, United States Code, Sections 5367 and 5061, and Title 27, Code of Federal Regulations, Sections 24.112, 24.116, 24.300(b), 24.201, 24.205, 24.400(g), 24.300, 24.301, 24.270, 24.300(g), 24.96, 24.266(c), 24.271, 24.270, 24.313, 24.257(a)(4), 24.315, 252.122(a), 24.314 and 4.36, by (1) not registering trade names as required by state law; (2) not filing Power of Attorney form; (3) not maintaining source records used to prepare monthly reports and bulk still records reflecting wine received in bond; (4) not maintaining records of bulk still wine transfers; (5) not recording the use of sweetening in wine production; (6) not maintaining records relating to wine production; (7) not recording the receipt of wine in bond; (8) not maintaining accurate records relating to alcohol content by volume and removing wine; (9) not maintaining and filing monthly report of wine premises operations; (10) removing wine sales samples without payment of tax; (11) not reporting inventory loss; (12) not timely and accurately filing tax returns, (13) not timely paying excise tax; (14) not notifying ATF officers of different reporting method of inventory reporting period; (15) mislabeling wine with an incorrect alcohol content by volume; (16) not maintaining records of winemaking materials relating to grapes received and used for wine and juice production; (17) not maintaining ATF 5100.11, Notice to Export Alcoholic Beverages; (18) not maintaining records to support specific label information; and (19) bottling and labeling of wine with an incorrect alcohol content statement, respectively. In addition, the proponent allegedly violated Title 27, United States Code, Sections 215 and 205(e), Title 27, Code of Federal Regulations, Sections 16.21, 4.50(b), 24.257(a)(3) and 24.258, by (1) removing wine samples without the mandatory government statement; (2) not applying for and obtaining ATF F 5100.31, Certificate of Label Approval (COLA), prior to bottling and removing wines, and (3) not applying for and obtaining ATF F 5100.31, COLA exemption prior to bottling and removing wines, respectively.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified bonded winery.

DATE OR PERIOD and LOCATION OF VIOLATION:

January 1, 2001 through October 31, 2002 at the proponent's premises at 1875 South Elm Street, Pixley, California 93256.

AMOUNT AND TERMS OF OFFER:

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

RECOMMENDATION OF DIRECTOR, NATIONAL REVENUE CENTER:

The Director, 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 proprietor has been cooperative, and has taken action to correct the situation. 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 ACCEPT REJECT the terms proposed.

10. SIGNATURE AND TITLE

 *Asst Admin, FO*

11. DATE

3/8/04