

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) Chateau Elan, LLC 100 Tour De France Braselton, GA 30517	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE Atlanta Field Division	3. AMOUNT OF OFFER \$2,500.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]		

8. CHARGE

VIOLATIONS:

During the period October 21, 1998 through December 11, 2000, the proponent allegedly violated Title 27, United States Code, Section 203, and Title 26, United States Code, Sections 5351 and 5551, by operating without basic permits or appropriate bonds in that it changed its ownership structure from a corporation to a limited liability company without applying for and obtaining basic permits or new bonds for the newly created entity. In addition, during this same period, the proponent applied for and received 18 Certificates of Label Approval (COLAs), under the defunct entity, and then bottled, sold and delivered wine products in interstate commerce without the appropriate COLAs or labels, in violation of Title 27, United States Code, Section 205(e), and Title 27, Code of Federal Regulations, Sections 4.30, 4.50 and 24.258. Finally, the proponent allegedly violated Title 27, Code of Federal Regulations, Sections 24.116, 24.272, 24.271, 24.20, 24.300, and 24.65, by (1) failing to file power of attorney forms for the person signing tax returns and monthly reports; (2) failing to submit tax returns covering nine (9) tax periods during the year 2000; (3) failing to fully pay the amount of tax liability incurred during three (3) tax periods in the year 2000 and six (6) tax periods in the year 2001; (4) failing to completely and accurately complete the required information on ATF Form 5120.17; (5) and not filing claims for allowances of excessive inventory losses for the years 1999 and 2000, respectively.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified bonded winery.

DATE OR PERIOD and LOCATION OF VIOLATION:

October 21, 1998 through August 20, 2001 at the proponent's premises, 100 Tour De France, Braselton, Georgia 30517.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$2,500.00 in compromise of the above violations.

RECOMMENDATION OF DIRECTOR, NATIONAL REVENUE CENTER:

The Director, National Revenue Center, recommends acceptance of \$2,500.00 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.

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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
[REDACTED]
Assistant Administrator, Field Operations

11. DATE
June 29, 2004