

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) Frank-Lin Distillers Products, Ltd. 625 North King Road San Jose, California 95133	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE San Francisco Field Div.	3. AMOUNT OF OFFER \$15,000
	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]	[REDACTED]	

8. CHARGE

On August 16, 2001, the proponent allegedly (1) removed distilled spirits from the premises without payment of the required revenue tax, in violation of Title 26 United States Code, Section 5001, and Title 27, Code of Federal Regulations, Section 19.21; (2) withdrew distilled spirits upon which the excise tax had not been paid and transferred those distilled spirits to an unlicensed and unbonded distilled spirits facility for bottling, in violation of Title 26, United States Code, Section 5212, and Title 27, Code of Federal Regulations, Section 19.505(a); (3) withdrew distilled spirits from bonded premises without payment of tax for transfer to an unlicensed and unbonded proprietor, in violation of Title 26, United States Code, Section 5214(a)(4), and Title 27, Code of Federal Regulations, Section 19.531(a); and (4) sold bulk distilled spirits without payment of tax to a proprietor without the required basic permit and distilled spirits bond and registration, in violation of Title 27, United States Code, Section 206(a)(1).

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified bonded distilled spirits plant.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The violations occurred on August 16, 2001, at the proponent's premises located at 625 North King Road, San Jose, California 95133.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$15,000.00 in compromise of the above civil violations incurred under the Internal Revenue Code and Federal Alcohol Administration Act.

RECOMMENDATION OF DIRECTOR, NATIONAL REVENUE CENTER:

The proponent has been cooperative, and has taken action to correct the situation. Also, in view of the hazards of litigation, 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 [REDACTED]
Assistant Administrator, Field Operations

11. DATE

Jan 25, 2005