

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) Winebid.com, Inc. 175 Tower Road, Suite A Napa, California 94558	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE California Field Office	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

VIOLATIONS:

The proponent allegedly imported and removed from US Customs custody 14,108 bottles of various wines in mixed pallets (1) without the product being labeled with the mandatory government health statement, sulfite statement, or importer information, in violation of Title 27, United States Code, Section 205(e)(2) and 215, and Title 27, Code of Federal Regulations, Section 4.32(e), 4.35(b) and 16.21; and (2) without first obtaining a Certificate of Label Approval, in violation of Title 27, United States Code, Section 205(e) and Title 27, Code of Federal Regulations, Section 4.40(a).

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified importer of wine.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The violations occurred during the period July 9, 2001 through April 10, 2002 as product was removed through the proponents's Customs broker in Garden City, New York and received at it's premises located at 175 Tower Road, Suite A, Napa, California.

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 Federal Alcohol Administration Act.

RECOMMENDATION OF DIRECTOR, NATIONAL REVENUE CENTER:

The proponent has been cooperative, and has taken action to correct the situation which would deter against future similar violations. Acceptance of this Offer in Compromise 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 Assistant Administrator, Field Operations [REDACTED] <i>Aut.</i>	11. DATE 4/1/05
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