

**DEPARTMENT OF THE TREASURY  
ALCOHOL AND TOBACCO TAX AND TRADE BUREAU  
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) Campagna, LLC c/o Lynne Carmichael, Hinman & Carmichael 260 California, Suite 1001 San Francisco, CA 94111	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TTD	3. AMOUNT OF OFFER \$10,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) n/a	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ n/a	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

**8. CHARGE VIOLATIONS:**  
The proponent (1) failed to obtain a basic permit to engage in the business of producing or blending wine or purchasing wine for resale at wholesale, a violation of 27 U.S.C. 203 and 27 CFR 1.21; (2) failed to establish wine premises, file a bond and receive permission to operate wine premises prior to commencing operations, a violation of 26 U.S.C. 5351 and 5361 and 27 CFR 24.100, 24.101 and 24.106; (3) commenced operations without filing an application to operate and without having an approved application, a violation of 26 U.S.C. 5356 and 27 CFR 24.105; (4) failed to obtain an approved bond before commencing operations, a violation of 26 U.S.C. 5551 and 27 CFR 24.145; (5) failed to immediately pay taxes on wine produced otherwise than is authorized by law, a violation of 26 U.S.C. 5043(a)(3); and (6) unlawfully possessed property used, or intended for use, in violating the provisions of the internal revenue laws, or regulations prescribed under such laws, a violation of 26 U.S.C. 7302.

**BUSINESS IN WHICH ENGAGED:**  
The proponent is no longer in business.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**  
From July 25, 2006 to November 1, 2007, at 10950 West Road, Redwood Valley, CA.

**AMOUNT AND TERMS OF OFFER:**  
The proponent has submitted an offer of \$10,000.00 in compromise of the above violations incurred under the Federal Alcohol Administration Act and the Internal Revenue Code.

**RECOMMENDATIONS:**  
The Director, National Revenue Center recommends acceptance of the offer. In view of doubt as to collectability, acceptance of this Offer in Compromise, as submitted, is warranted.

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  
[REDACTED] Deputy Assistant Administrator  
Field Operations  
3/25/08