

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.

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|---|---|------------------------------------|
| 1. OFFER SUBMITTED BY (Name and address) Southern Wine & Spirits of Illinois, Inc. 300 E. Crossroads Parkway Bolingbrook, IL 60440 | OFFER IN COMPROMISE | |
| | 2. ORIGINATING OFFICE TID | 3. AMOUNT OF OFFER \$225,000.00 |
| | 4. PERMIT, LICENSE, OR REGISTRY NO: (if applicable) [REDACTED] | 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 alleged violations arise under the Federal Alcohol Administration Act, Title 27, United States Code, Section 201 et seq. Specifically, the government alleged that on or about and between January 1, 2003 through December 31, 2004, Southern Wine & Spirits of Illinois, Inc., violated the conditions of its basic permit by furnishing or giving money or other things of value to Skyline Marketing, Inc., a retail affiliate, and/or Sam's Wine & Spirits, Inc., a retail liquor dealer. The government further alleged that Southern Wine and Spirits of Illinois, Inc., paid or credited the above-referenced entities for advertising, display or distribution service and/or purchased or rented display, shelf, storage or warehouse space. The government alleged that these acts violated 27 U.S.C. §§ 205(b)(2) (b)(3) and/or (b)(4) and 27 C.F.R. §§ 6.31, 6.35, 6.41, 6.51, 6.56. The government alleged that through these same acts, Southern Wine and Spirits of Illinois, Inc., violated the conditions of its basic permit as set forth in 27 U.S.C. § 204(d).

BUSINESS IN WHICH ENGAGED:

The proponent is engaged in business as a wholesaler of wine, distilled spirits, and/or malt beverages.

DATE OR PERIOD AND LOCATION OF ALLEGED VIOLATIONS:

On or about and between January 1, 2003 through December 31, 2004, in the State of Illinois.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$225,000.00 in compromise of the above violations incurred under the Federal Alcohol Administration Act.

RECOMMENDATIONS:

The Director, National Revenue Center recommends acceptance of the offer. In view of potential litigation hazards, 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] - AA-FO

11. DATE
1/24/08