

**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) Vidon Vineyard, LLC 17425 Northeast Hillside Drive Newberg, Oregon 97132	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TTD	3. AMOUNT OF OFFER \$5,000.00
	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 government alleges that on or about November 2, 2007, the proponent failed to obtain a basic permit to engage in the business of producing or blending wine in violation of 27 U.S.C. 203 and 27 C.F.R. 1.21. The proponent failed to establish wine premises, file bond and receive permission to operate wine premises prior to commencing bonded winery operations as a bonded winery in violation of 26 U.S.C. 5351, and 27 C.F.R. 24.100, 24.101, and 24.106. The proponent commenced operations without having a valid approved application and bond for operations on file with TTB in violation of 26 U.S.C. 5355, 5351, 5356 and 5551 and 27 C.F.R. 24.105 and 24.145. The proponent failed to immediately pay Federal excise tax on wine produced otherwise that is authorized by law in violation of 26 U.S.C. 5043(a)(3) and 27 C.F.R. 24.271, and unlawfully possessed property used or intended for use in violation of 26 U.S.C. 7302.

BUSINESS IN WHICH ENGAGED:

The proponent is engaged in business as a winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

On or about November 2, 2007, with premises located at 17425 Northeast Hillside Drive, Newberg, Oregon.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$5,000.00 in compromise of the above violations incurred under the Internal Revenue Code and 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] Deputy Assistant Administrator
Field Operations

11. DATE

9/23/08