

**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) Tiger Mountain Transport, Ltd. Tiger Mountain Services 7050 South 216th Street Kent, Washington 98032-1932	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD.	3. AMOUNT OF OFFER \$20,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S) [REDACTED]
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ n/a	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

**8. CHARGE VIOLATIONS:**

Between July 1, 2005 through May 21, 2007, the proponent allegedly committed the following violations: Inappropriate use of small producer tax credit on wines transferred for storage in violation of 26 U.S.C. § 5041(c); failure to timely file federal excise tax returns in violation of 27 C.F.R. §§ 24.271(a) and 24.323 and 26 U.S.C. § 5061; failure to timely file monthly reports of wine premises operations in violation of 27 C.F.R. § 24.300(c) and 26 U.S.C. § 5367; failure to correctly calculate federal excise tax and timely pay federal excise tax in violation of 27 C.F.R. § 24.270 and 26 U.S.C. § 5041; failure to segregate untaxed wine from tax paid wine on premises in violation of 27 C.F.R. § 135(d) and 26 U.S.C. § 5365; failure to prepare and maintain inventory summary records reporting bottle or packed wine stored in wine gallons by tax class in violation of 27 C.F.R. § 24.313(d) and 26 U.S.C. § 5367; failure to maintain inventory summary records in violation of 27 C.F.R. § 24.313 and 26 U.S.C. § 5367; exceeding bond coverage in violation of 27 C.F.R. § 24.148(b) and 26 U.S.C. § 5354; failure to file special occupational tax renewal form (TTB F 5630.5R) in violation of 27 C.F.R. § 24.50 and 26 U.S.C. § 5081; failure to submit proof of export forms (TTB F 5100.11) in violation of 27 C.F.R. § 28.122(c) and 26 U.S.C. § 5367; failure to maintain adequate records for wine transferred in bond in violation of 27 C.F.R. § 24.309 and 26 U.S.C. § 5367; failure to maintain accurate records documenting transfer in bond transactions in violation of 27 C.F.R. § 24.300(b) and 26 U.S.C. § 5367.

**BUSINESS IN WHICH ENGAGED:**

The proponent is engaged in business as a bonded wine cellar.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**

On or about and between July 1, 2005 through May 31, 2007, in the State of Washington.

**AMOUNT AND TERMS OF OFFER:**

The proponent has submitted an offer of \$20,000.00 in compromise of the alleged violations incurred under the Internal Revenue Code.

**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] Assistant Administrator Field Operations	11. DATE 1/6/09
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