

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 sections 4181 and 4182 and Chapters 51 and 52 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) QIX, LLC 1550 Arbor Road Paso Robles, California 93446	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$19,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER [REDACTED]	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	
	8. CHARGE	
<p>VIOLATIONS: During the period on or about October 2007 and continuing through 2009, the proponent allegedly (1) failed to report a change in ownership in violation of 27 U.S.C. 203, 26 U.S.C. 5356, and 27 C.F.R. 24.125; (2) failed to timely file reports of wine premises operations in violation of 26 U.S.C. 5367 and 5555, and 27 C.F.R. 24.300(g); (3) failed to retain required records of bonded wine premises operations in violation of 26 U.S.C. 5367 and 5555, and 27 C.F.R. 24.300(d), 24.308, 24.314, 24.315, 24.318, and 24.320; (4) failed to conduct annual inventory and to maintain a record of said inventory in violation of 26 U.S.C. 5367 and 5369, and 27 C.F.R. 24.313; (5) incorrectly claimed the small domestic producer tax credit on wines removed from bond in violation of 26 U.S.C. 5041 and 27 C.F.R. 24.278(a); (6) failed to timely file federal excise tax returns in violation of 26 U.S.C. 5061 and 27 C.F.R. 24.323; and (7) exceeded operations and deferral bond coverage in violation of 26 U.S.C. 5551, and 27 C.F.R. 24.153.</p> <p>BUSINESS IN WHICH ENGAGED: The proponent is a duly qualified bonded winery.</p> <p>DATE OR PERIOD AND LOCATION OF VIOLATIONS: The alleged violations occurred on or about October 2007 and continued through 2009 at the proponent's premises located at 7300 North River Road, Paso Robles, California 93446.</p> <p>AMOUNT AND TERMS OF OFFER: The proponent has submitted an offer of \$19,000.00 in compromise of the above alleged violations incurred under the Internal Revenue Code and the Federal Alcohol Administration Act.</p> <p>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.</p>		
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 <input checked="" type="checkbox"/> ACCEPT <input type="checkbox"/> REJECT the terms proposed.		
10. SIGNATURE AND TITLE [REDACTED]	11. DATE 11/29/10	

TREAS-5846-3 (10-22-07)