

**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) Cocktail Wine, Inc. 2707 Realty Road, #108 Carrollton, TX 75006	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$2,500.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER [REDACTED]	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 34,799.35	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
 VIOLATIONS: During the period October 1, 2007 through December 31, 2008, the proponent allegedly violated Title 26, United States Code, Sections 5363 and 5381, and Title 27, Code of Federal Regulations, Sections 24.296(b) and 24.271(a) by operating as a tax paid wine bottling house without being properly qualified under the Internal Revenue Code. The proponent allegedly added water to imported wine and only paid excise tax on the original volume and not the total volume of wine that was subsequently bottled and removed for consumption or sale resulting in failure to pay the proper amount of tax.

BUSINESS IN WHICH ENGAGED: Proponent is a duty qualified winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS: From October 1, 2007 through December 31, 2008 at 2707 Realty Road, Carrollton, Texas 75006.

AMOUNT AND TERMS OF OFFER: The proponent has submitted an offer of \$2,500.00 in compromise of the above alleged violations incurred under the Internal Revenue Code.

RECOMMENDATION BY DIRECTOR, NATIONAL REVENUE CENTER:
 The Director, National Revenue Center recommends acceptance of \$2,500.00. In view of doubt as to liability and the hazards of litigation, acceptance of the 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] 11. DATE: 11/10/11