

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)

Robledo Family Winery, Inc.
21901 Bonness Road
Sonoma, California 95476

OFFER IN COMPROMISE

2. ORIGINATING OFFICE

NRC

3. AMOUNT OF OFFER

\$10,000.00

4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)

[REDACTED]

5. CASE NUMBER

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)

\$ 207,996.18

7. TAXPAYER IDENTIFICATION NUMBER

[REDACTED]

8. CHARGE

VIOLATIONS:

The proponent allegedly (1) failed to pay wine excise tax liability in violation of 26 U.S.C. 5041 and 27 C.F.R. 24.271; (2) failed to file an application and a bond and receive permission to operate before commencing operations as a bonded winery in violation of 26 U.S.C. 5351 and 27 C.F.R. 24.100, 24.101, 24.106, and 24.125; (3) failed to file excise tax returns in violation of 26 U.S.C. 5061 and 27 C.F.R. 24.271; and (4) engaged in the business of producing wine without a basic permit in violation of 26 U.S.C. 5043(a)(3), 27 U.S.C. 203(b), and 27 C.F.R. 1.21.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified Bonded Winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The alleged violations occurred from:

- (1) MSA-15033 - May 5, 2009 to January 31, 2010 at the proponent's premises located at 21684 Eighth Street, Sonoma, California 95476.
(2) MSA-15034 - July 1, 2009 to March 31, 2010 at the proponent's premises located at 21901 Bonness Road, Sonoma, California 95476.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$10,000.00 in compromise of the above alleged violations incurred under the Internal Revenue Code to be paid in 4 quarterly installments of \$2,500.00 each.

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]

11. DATE

2/9/11