

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) Wine Service Co-Operative 1150 Dowdell Lane Saint Helena, California 94574	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$1,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 81,397.89	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent allegedly (1) failed to pay Federal Excise Tax by Electronic Funds Transfer, and (2) failed to timely file, pay, and deposit Federal Excise Tax, all in violation of 26 U.S.C. Sections 5061, 6651, and 6656, and 27 C.F.R. Sections 24.270, 24.271, 24.272, and 24.274.

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified Bonded Wine Cellar Operations.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The violations occurred from January 1, 2013 to February 15, 2013 at the proponent's premises located at: (1) 1150 Dowdell Lane, Saint Helena, California 94574 [REDACTED]; and (2) 60 Harlow Court, Napa, California 94558 [REDACTED].

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$1,000.00 in compromise of the above 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.

[REDACTED] 11. DATE
Dsp Asst Admin FT. 1/23/14