

**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) Thomas Dehlinger Dehlinger Winery 4101 Vine Hill Road Sebastopol, California 95472	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TTID	3. AMOUNT OF OFFER \$3,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 39,930.02	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
 The proponent allegedly: (1) failed to hold a valid Basic Permit, due to an unreported change in ownership (to a trust), in violation of 27 U.S.C. 204(g)(2), and 27 CFR 1.42 and 1.44, and (2) claimed the small domestic producer credit on wines it produced unlawfully, in tax years 2012 through 2014, in violation of 26 U.S.C. 5041(c)(1) and 27 CFR 24.278(a).

BUSINESS IN WHICH ENGAGED:
 The proponent operated as a bonded winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 On or about July 6, 1996 through February 22, 2015.

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$3,000.00 in compromise of the above cited violations incurred under the Federal Alcohol Administration Act, as amended, and the Internal Revenue Code of 1986, as amended.

RECOMMENDATION:
 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] <i>Rep. Asst. Admin. F.O.</i>	11. DATE 6/3/15
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