

**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) Alexander Valley Cellars, LLC P.O. Box 1030 Healdsburg, California 95448	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE National Revenue Center	3. AMOUNT OF OFFER \$25,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 1,389,573.48	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE  
 VIOLATIONS: AVC, allegedly failed to electronically deposit Federal Excise Tax, in violation of 26 U.S.C. 6656 and 27 C.F.R. § 24.272 for periods January 1, 2015 through March 15, 2017.

BUSINESS IN WHICH ENGAGED:  
 The proponent is a duly qualified bonded wine cellar.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:  
 The alleged violations occurred on or about January 1, 2015 through March 15, 2017, at the proponent's premises located at 217 Alexander Valley Rd., Healdsburg, California 95448.

AMOUNT AND TERMS OF OFFER:  
 The proponent has submitted an offer in the amount of \$25,000.00

RECOMMENDATIONS:  
 The Director, National Revenue Center, recommends acceptance of the offer due to the industry member's timely filings. The IM paid the FET due but just did not pay via EFT. The 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] Deputy Asst. Administrator Field Operations	11. DATE March 8, 2018
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