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.

OFFER IN COMPROMISE

1. OFFER SUBMITTED BY (Name and address)

Indian River Beverage Corporation
DBA Celtic Drinks Company
200 Imperial Blvd
Cape Canaveral, FL 32920

2. ORIGINATING OFFICE

TAD

3. AMOUNT OF OFFER

$40,000.00

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

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5. CASE NUMBER

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

$ 161,932.90

7. TAXPAYER IDENTIFICATION NUMBER

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8. CHARGE

VIOLATIONS: For the periods August 16, 2011 to December 31, 2016 proponent failed to: (A) classify wine/cider correctly and was in violation of 27 CFR 24.10 and 27 CFR 24.300(g), and (B) failed to timely report and pay federal excise tax, in violation of 26 U.S.C. §§ 5041, 26 U.S.C. §§ 6651(a)(1), and 26 U.S.C. § 6651(a)(2).

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from August 16, 2011 to December 31, 2016 at the proponent's premises located at 200 Imperial Blvd, Cape Canaveral, FL 32920.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer in the amount of $40,000.00 and made a remittance in the same amount.

RECOMMENDATIONS:
The Director, National Revenue Center, recommends acceptance of the offer due to doubt to liability. 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

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11. DATE

May 22. 2018

TTB F 5640.3 (10/2007)