

**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 Chapters 32,51,52,53,68, and/or 78 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) Margerum Wine Company Inc. 59 Industrial Way Buellton, CA 93427	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$5122.55
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 33,707.64	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:The proponent failed to pay federal excise tax in violation of 26 U.S.C. 5061 and 27 CFR 19.236.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
 The violations occurred from October 1, 2007 to September 30, 2014 at the proponent's premises located at 59 Industrial Way Buellton, CA 93427

AMOUNT AND TERMS OF OFFER:
 The proponent has submitted an offer of \$5,122.55 in compromise of the above violations incurred under the Internal Revenue Code.

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.

10. SIGNATURE AND TITLE [REDACTED] Dep. Asst. Administrator Field Operations	11. DATE February 8, 2018
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