

**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) Mark Ryan Winery, LLC 19501 144th Ave NE #F900 Woodinville, WA 98072	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$3,800.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:

Between 7/1/2014 and 12/31/2016, the Proponent allegedly failed to timely file monthly reports of wine premises operations (TTB F 5120.17) in violation of 26 USC§5367 and 27 CFR§24.300(g); failed to file Federal excise tax returns (TTB F 5000.24) in violation of 26 USC§5367, 26 USC§5061 and 27 CFR §24.271; and failed to timely pay federal excise tax on wines removed for consumption or sale in violation of 26 USC§5041 and 27 CFR §24.270.

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 July 1, 2014 through December 31, 2016 at the proponent's premises located at 11025 117th Place NE, Kirkland, WA 98034.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer in the amount of \$3,800.00 and made a remittance in the same amount.

RECOMMENDATIONS:
The Director, National Revenue Center, recommends acceptance of the offer and this offer is in line with Offer-In-Compromises accepted in other similar cases. 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 November 29, 2018
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