

**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) Metro Wine Distribution Co., Inc. 20 Acosta Street, Suite 300 Stamford, Connecticut 06902	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$85,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)  \$	
	7. TAXPAYER IDENTIFICATION NUMBER  [REDACTED]	

8. CHARGE  
VIOLATIONS:  
The proponent allegedly (1) Failed to report a change in control, in violation of 27 U.S.C. § 204 (g) and 27 C.F.R. §§ 1.42, 1.44; (2) Engaged in the business of importing and selling wine without an importer's basic permit, in violation of 27 U.S.C. § 203(a) and 27 C.F.R. § 1.20; (3) Failed to submit an amended registration as a wholesale dealer, in violation of 26 U.S.C. § 5124 and 27 C.F.R. § 31.135; (4) Imported wine without an approved COLA, in violation of 27 U.S.C. § 205(e) and 27 C.F.R. § 4.40; (5) Altered dates and signatures on applications for COLAs to create the appearance that they were approved, in violation of 27 U.S.C. § 202(g), 15 U.S.C. § 50, 26 U.S.C. § 7206(3), and 27 C.F.R. § 27.59; (6) Submitted altered COLAs to TTB investigators, in violation of 26 U.S.C. § 7207 and 27 C.F.R. § 27.59; and (7) Used the name of a former employee to file applications for COLAs, in violation of 26 U.S.C. § 7206(1) and (3) and 27 C.F.R. § 27.59.

BUSINESS IN WHICH ENGAGED:  
The proponent operated as an importer of wine.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:  
The violations occurred in or about October 2011 through November 2013, at the premises address located at 20 Acosta Street, Stamford, Connecticut 06902 and in or around New York.

AMOUNT AND TERMS OF OFFER:  
The proponent has submitted an offer of \$85,000.00 in compromise of the above violations incurred under the Federal Alcohol Administration Act and Internal Revenue Code. \$5,000.00 submitted with the offer; \$2,000.00, each month commencing July, 2015 through December, 2015; \$5,000.00 each month commencing January, 2016 through November, 2016; and \$13,000.00 in December 2016.

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] Deputy Asst. Administrator Field Operations	11. DATE May 25, 2018
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