

**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) Vinifera Wine Company LLC Dba Vinifera Wine Co 990 Golf View Ct. Rochester Hills, MI 48307	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$20,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 35,032.06	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS: The proponent allegedly failed to pay some federal excise tax liability in violation of 26 U.S.C. § 5061 and 27 C.F.R. § 19.239 for some periods between April 1, 2016 and December 31, 2016.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred for some of the periods between April 1, 2016 to December 31, 2016 at the proponent's premises located at 1010 Industrial Way, King City, CA 93930.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$20,000.00 in compromise of tax liability incurred under the Internal Revenue Code. The terms of the offer are the following: an initial payment of \$10,000; and the remaining balance to be paid by 45 days from acceptance.

RECOMMENDATIONS:
The Director, National Revenue Center, recommends acceptance of the offer. The proponent listed doubt as to collectibility and provided supporting financial documentation. The acceptance of the 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 July 9 2019
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