

**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) Vinpak Inc. 644 Hanna Drive, Ste D American Canyon, CA 94503	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$61,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 230,258.39	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS: The proponent allegedly incurred the following violations:

- 1) Failure to file an amended application for a change in location under 26 U.S.C 5356 & 27 CFR § 24.129.
- 2) Failure to obtain penal sum of bonds under 26 U.S.C 5354 & 27 CFR § 24.148.
- 3) Failure of payment of tax by return TTBF 5000.24 with remittance under 26 U.S.C. 5041 & 27 CFR § 24.271.
- 4) Failure to complete and submit TTBF 5120.17 Report of Bonded Wine Premise Operations under 26 U.S.C 5367 & 27 CFR § 24.300 (g).
- 5) Failure to prepare physical inventory record under 26 U.S.C 5369 & 27 CFR § 24.313.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations commenced on or about July 1, 2014 and continued through July 31, 2019 at the proponent's premises located at 644 Hanna Drive, Suite B, American Canyon, CA 94503.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted and paid an offer in the amount of \$61,000.00.

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 November 22, 2019
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