

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)

Cedar Knoll Vineyards, Inc.
4029 Hagen Rd.
Napa, CA 94558

OFFER IN COMPROMISE

2. ORIGINATING OFFICE
NRC

3. AMOUNT OF OFFER
\$15,000.00

4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)

5. CASE NUMBER
N/A

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)
\$ 51,931.70

7. TAXPAYER IDENTIFICATION NUMBER

8. CHARGE

VIOLATIONS:

The proponent allegedly violated 27 U.S.C. Section 204 (g), and 27 CFR Section 1.44 and 24.125, by failing to make application for a new permit within 30 days of a change in proprietorship.

BUSINESS WHICH IN ENGAGED:

The proponent is a duly qualified Bonded Winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

On or about December 18, 2009, at the proprietor's address located at 4029 Hagen Rd., Napa, CA 94558.

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.

11. DATE

8/23/12

[Signature]