

**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)  Diageo North America, Inc. 801 Main Ave. Norwalk, CT 06851	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC, Cincinnati, Ohio	3. AMOUNT OF OFFER \$100,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) See Below	5. SYSTEM CONTROL NUMBER(S) N/A
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 1,299,007.44	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

**8. CHARGE  
VIOLATIONS:**

During the 24th tax return period of calendar year 2006, the proponent violated 26 U.S.C. Sections 6651 and 6656 for the alleged failure to file a timely return and alleged failure to pay timely tax as required by 26 U.S.C. Section 5061 as implemented by 27 C.F.R. Sections 19.523, 19.524, 19.525, 24.272, 24.274, 25.163, 25.165, and 25.177.

**BUSINESS IN WHICH ENGAGED:**

Proponent is a duly qualified distilled spirits plant, bonded winery and brewery. The registry numbers are as follows:  
[REDACTED]

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**

From December 1, 2006 to December 15, 2006, at proponents premises located at 24440 W 143rd St., Plainfield, IL 60544; 24168 8th St., Sonoma, CA 95476; 5001 Washington Blvd., Baltimore, MD 21227; 151 Commonwealth Dr., Menlo Park, CA 94025; 7880 Penn Dr., Breinigsville, PA 18031.

**AMOUNT AND TERMS OF OFFER:**

The proponent has submitted an offer of \$100,000.00 in compromise of above violations incurred under the Internal Revenue Code.

**RECOMMENDATIONS:**

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] Assistant Administrator Field Operations

11. DATE  
1/31/08