

**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) Railex, LLC 889 Harrison Avenue Riverhead, New York 11901	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE National Revenue Center	3. AMOUNT OF OFFER \$60,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$1,271,249.89	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE  
VIOLATIONS:  
The proponent allegedly failed to electronically deposit Federal Excise Tax on wine removals, as required by U.S.C.6656 and 27 C.F.R. 24.272

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:  
The alleged violations occurred on or about January 1, 2014 through September 16, 2014, at the proponent's premises located at 627 Railex Road, Burbank, Washington, 99323.

AMOUNT AND TERMS OF OFFER:  
The proponent has submitted an offer of \$60,000.00

RECOMMENDATION:  
The Settlement Official recommends acceptance of this offer.

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 August 25 2017
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