

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
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) Earl R. Ault and Linda E. Ault dba Cedar Mountain Winery 7000 Tesla Road Livermore, California 94550	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE San Francisco Field Div.	3. AMOUNT OF OFFER \$10,000
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	[REDACTED]	

8. CHARGE

The proponent allegedly violated Title 27, United States Code, Section 203(c); and Title 27, Code of Federal Regulations, Sections 24.116, 24.131, 24.135, 24.120, and 24.309, by failing to report alteration or change in the construction or use of the proponent's premises; by failing to submit an amended application in relation to such change; by failing to have a power of attorney on record; and failing to maintain transfer in bond records.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified bonded winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The violations occurred during the period September 1999 through August 2001 at the proponent's premises located at 7000 Tesla Road, Livermore, California 94550.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$10,000 in compromise of the above violations.

RECOMMENDATION CHIEF, NATIONAL REVENUE CENTER:

The Chief, National Revenue Center, recommends acceptance of \$10,000 as this amount is both commensurate with the nature of the violations and is sufficient to deter recurrence. The proponent has been cooperative, and has taken action to correct the situation. In view of the assurance of future compliance, acceptance of this Offer in Compromise as submitted is warranted.

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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 Assistant Administrator, Field Operations

11. DATE
Nov. 5, 2003

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