

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) <b>CNS Enterprises, Inc. Four Seasons Trading Company 2708 North Chico Avenue South El Monte, CA 91733</b>	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE <b>San Francisco FD West</b>	3. AMOUNT OF OFFER <b>\$20,000.00</b>
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) <b>\$</b>	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]		

8. CHARGE  
VIOLATIONS:

The proponent allegedly violated Title 27, United States Code, Section 205(e), and Title 27, Code of Federal Regulations, Sections 4.36, 5.37(b)(3), and 27.58, by (1) importing and removing from United States Customs custody 770 cases of rice wine without the label stating a correct alcohol content by volume; (2) importing and removing from United States Customs custody 11,271 cases of distilled spirits without the label stating the correct percent alcohol by volume on various occasions between August 3, 2000 and July 26, 2003; and (3) importing and removing 384 cases of distilled spirits from United States Customs custody without first obtaining an approved ATF F 5100.31, Certificate of Label Approval, for the imported wine.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified importer of wine and distilled spirits.

DATE OR PERIOD OF VIOLATION:

August 3, 2000 through July 26, 2003 at the proponent's premises of 2708 North Chico Avenue, South El Monte, California 91733.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$20,000 in compromise of the above violations.

RECOMMENDATION OF DIRECTOR, NATIONAL REVENUE CENTER:

The Director, National Revenue Center, recommends acceptance of \$20,000 as this amount is both commensurate with the nature of the violations, and is sufficient to deter recurrence. The proprietor has been cooperative, and has taken action to correct the situation. In view 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] Asst Adm FC

11. DATE

5/24/04