

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) Opolo Wines, LP 7110 Vineyard Drive Paso Robles, California 93446	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$15,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 658,351.23	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	
	8. CHARGE	

VIOLATIONS:

The proponent allegedly (1) failed to pay wine excise tax liability in violation of 26 U.S.C. 5041 and 27 C.F.R. 24.271; (2) failed to file an application and a bond and receive permission to operate before commencing operations as a bonded winery in violation of 26 U.S.C. 5351 and 27 C.F.R. 24.100, 24.101, 24.106, and 24.125; (3) failed to file excise tax returns in violation of 26 U.S.C. 5061 and 27 C.F.R. 24.271.

BUSINESS IN WHICH ENGAGED:

The proponent became a duly qualified Bonded Winery in 2010.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The violations occurred from September 18, 2008 to February 5, 2010 at the proponent's premises located at 7110 Vineyard Drive, Paso Robles, California 93446.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$15,000.00 in compromise of the 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]

11. DATE
6/14/10