

**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) Napa Smith Holdings, LLC 1 Executive Way Napa, California 94558	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$26,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 74,670.64	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:

The proponent allegedly (1) produced beer without the benefit of an approved brewer's notice and brewer's bond in violation of 26 U.S.C. § 5401 and 27 C.F.R. § 25.61; and (2) failed to timely file federal excise tax returns and failed to timely pay the federal excise tax on beer production in violation of 26 U.S.C. §§ 5054 and 5061, and 27 C.F.R. §§ 25.163 and 25.164.

BUSINESS IN WHICH ENGAGED:

Proponent operates as a duly qualified brewery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

On or about and between January 1, 2011, and March 31, 2012, at proponent's premises located at 1 Executive Way, Napa, California 94558.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$26,000.00 in compromise of the above cited violations. A check in the amount of \$15,000.00 was received with the Offer in Compromise, and a check for \$11,000.00 was received on March 11, 2013.

RECOMMENDATIONS:

The Director, National Revenue Center, recommends acceptance of \$26,000.00. In view of doubt as to liability and the hazards of litigation, 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.

11. DATE

Dep. Asst. Admin. TO 7/25/13