

**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) California Cider Co., Inc. California Cider Company 2064 Gravenstein Highway North Sebastopol, California 95472	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$450,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 1,685,563.73	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:

The proponent allegedly: (1) Incorrectly reported and paid tax at the hard cider tax rate on various flavored hard cider products that didn't qualify for the hard cider classification as defined in 27 CFR 24.10 in violation of 26 U.S.C. § 5041(b) and 27 C.F.R. §§ 24.10, 24.270; (2) Failed to timely file or timely pay excise tax in violation 26 U.S.C. § 5041 and 27 C.F.R. §§ 24.270, 24.271(a).

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified bonded winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The alleged violations occurred from January 1, 2013 to December 31, 2015, at the proponent's premises located at 2064 Gravenstein Highway North, Sebastopol, California 95472.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$450,000.00, in compromise of the above alleged 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] Dep. Asst Administrator Field Operations	11. DATE January 20, 2017
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