

**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 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)**

Distinctive Wines & Spirits, LLC  
2701 S. Western Avenue  
Chicago, IL 60608

**OFFER IN COMPROMISE**

<p><b>2. ORIGINATING OFFICE</b> TID</p>	<p><b>3. AMOUNT OF OFFER</b> \$110,000.00</p>
<p><b>4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)</b> [REDACTED]</p>	<p><b>5. SYSTEM CONTROL NUMBER(S)</b> n/a</p>
<p><b>6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)</b> \$ n/a</p>	
<p><b>7. TAXPAYER IDENTIFICATION NUMBER</b> [REDACTED]</p>	

**8. CHARGE VIOLATIONS:**

The government alleged that on or about and between March 20, 2003 through June, 2005, Distinctive Wines & Spirits, LLC, violated the conditions of its basic permit by furnishing or giving money or other things of value to Skyline Marketing, Inc., a retail association, and/or Sam's Wine & Spirits, Inc., a retail liquor dealer. The government further alleged that Distinctive Wines & Spirits, LLC, paid or credited the above-referenced entities for advertising, display or distribution service and/or purchased or rented display, shelf, storage or warehouse space. The government alleged that these acts violated 27 U.S.C. §§ 205(b)(2), (b)(3) and (b)(4) and 27 C.F.R. §§ 6.31, 6.35, 6.42, 6.51, 6.56 and 6.152(b). The government alleged that through these same acts, Distinctive Wines & Spirits, LLC, violated the conditions of its basic permit as set forth in 27 U.S.C. § 204(d).

**BUSINESS IN WHICH ENGAGED:**

The proponent is engaged in business as a wholesaler of wine, distilled spirits, and/or malt beverages.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**

On or about and between March 20, 2003 through June, 2005, in the State of Illinois.

**AMOUNT AND TERMS OF OFFER:**

The proponent has submitted an offer of \$110,000.00 in compromise of the alleged violations incurred under the Federal Alcohol Administration Act.

**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] Deputy Assistant Administrator  
Field Operations

**11. DATE**

7/18/08