

**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) Fine Vines, LLC 2725 Thomas Street Melrose Park, IL 60160	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$12,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S) n/a
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ n/a	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE VIOLATIONS:

The government alleged that on or about and between February 2003 through October 2004, Fine Vines, 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 Fine Vines, 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. Sections 203 (a) and (c); 204(c) and (d); and 205 (b)(2), (b)(3), and (b)(4); and 27 C.F.R. Sections 1.20; 1.22; 1.41; 6.31; 6.35; 6.41; 6.42; 6.51; and 6.56. The government alleged that through these same acts, Fine Vines, LLC, violated the conditions of its basic permit as set forth in 27 U.S.C. Section 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 February 2003 through October 2004, in the State of Illinois.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$12,000.00 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 1/8/09
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