

**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)  Southern Wine & Spirits of America, Inc. Southern Wine & Spirits of Nevada 8400 S. Jones Blvd. Las Vegas, NV 89139	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE  TID	3. AMOUNT OF OFFER  \$8,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) ██████████	5. SYSTEM CONTROL NUMBER(S)  N/A
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)  \$ N/A	
	7. TAXPAYER IDENTIFICATION NUMBER ██████████	

**8. CHARGE**  
 VIOLATIONS: The proponent allegedly violated 27 U.S.C. Sections 205(e), 215(a), 27 C.F.R. Sections 4.21, 4.27, 4.30, 4.32(e), 4.34, 4.36, 4.37, 4.38(e), 4.40, 16.21, and 27.59, by importing and removing from Customs custody wines without a certificate of label approval, without the product bearing the mandatory Government warning statement, without the product bearing mandatory label information and/or not labeled in accordance with federal regulations, and without the labels being properly affixed to the container. Through the same acts, proponent also allegedly violated the conditions of its basic permit as set forth in 27 U.S.C. Section 204(d), as well as the provisions of the Alcohol Beverage Labeling Act.

**BUSINESS IN WHICH ENGAGED:**  
 The proponent is a duly qualified Importer of alcoholic beverages.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**  
 On or about December 19, 2004 through January 3, 2005, in Las Vegas, Nevada.

**AMOUNT AND TERMS OF OFFER:**  
 The proponent has submitted an offer of \$8,000.00 in compromise of the above violations incurred under the Federal Alcohol Administration Act.

**RECOMMENDATION:**  
 The Director, National Revenue Center recommends acceptance of the offer. In view of potential litigation hazards, and doubt as to liability, 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 ██████████ Assistant Administrator (Field Operations)	11. DATE 2/18/2009
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