

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) Zarif Companies dba Summerland Winery 9332 Nightingale Drive Los Angeles, California 90069	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$15,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 66,492.88	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	
	8. CHARGE	

ALLEGED VIOLATIONS:

The proponent, allegedly failed to properly pay tax on wine removed from bond that exceeded 100,000 wine gallons. The tax was paid but at the reduced Small Producers rate, in violation of 27 C.F.R. 24.278 and 26 U.S.C. 5041(a) and (c).

BUSINESS IN WHICH ENGAGED:

The proponent is engaged in business as a bonded winery.

DATE OR PERIOD AND LOCATION OF ALLEGED VIOLATIONS:

Between January 2007 through December 2007, at 9332 Nightingale Drive, Los Angeles, California 90069.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$15,000.00 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.

11. DATE

February 3, 2012