

**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) Levecke Corporation 10810 Inland Avenue Mira Loma, California 91752	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID/TAD	3. AMOUNT OF OFFER \$15,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE VIOLATIONS:

The following violations occurred at Levecke's importer operations under permit number [REDACTED]:

- Removing distilled spirits from customs custody without an approved certificate of label approval, a violation of 27 U.S.C. 205(e) and 27 CFR 13.20;
- Importing and removing from customs custody Tequila without obtaining a Certificate of Authenticity, a violation of 27 U.S.C. 205 and 27 CFR 5.52(c); and
- Importing and removing from customs custody distilled spirits without correct standard of fill and alcohol content label information, a violation of 27 U.S.C. 205(e) and 27 CFR 5.37 and 5.47a.

The following violations occurred at Levecke's distilled spirits plant operations under registry number [REDACTED]:

- Bottling and removing imported bulk spirits without obtaining Certificates of Age or Origin, or Authenticity, a violation of 27 U.S.C. 205 and 27 CFR 5.56;
- Using product label statements which did not appear on Certificates of Label Approval, a violation of 27 U.S.C. 205 and 27 CFR 5.55;
- Labeling and bottling distilled spirits with incorrect alcohol content information, a violation of 27 U.S.C. 205 and 27 CFR 5.37;
- Failure to certify physical inventory records, a violation of 26 U.S.C. 5207 and 27 CFR 19.774, 19.353, 19.401, 19.402 and 19.464;
- Failure to obtain a variance to alternate tanks, a violation of 26 U.S.C. 5178 and 27 CFR 19.203;
- Failure to properly mark taxpaid area, a violation of 26 U.S.C. 5178 and 27 CFR 19.278(a);
- Inadequate listing of plant and equipment, a violation of 26 U.S.C. 5172 and 5178 and 27 CFR 19.278 and 19.166;
- Inadequate tracking of remnant bottles during bottling runs, a violation of 26 U.S.C. 5201 and 27 CFR 19.387; and
- Failure to instill plant security measures for outside tanks, a violation of 26 U.S.C. 5178 and 27 CFR 19.281.

The following violation occurred at Levecke's bonded wine cellar operations under registry number [REDACTED]:

- Production of flavored wine without first obtaining basic permit under the FAA Act, a violation of 26 U.S.C. 5351, 27 U.S.C. 203(b)(1) and 27 CFR 1.21 and 24.100.

BUSINESS IN WHICH ENGAGED:
The proponent is a duly distilled spirits plant, bonded wine cellar and importer.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
From October 1, 2002 through May 31, 2005, at the proponent's premises located at 10810 Inland Avenue, Mira Loma, CA 91752.

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 8/7/07
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Attachment to A&S, Form 5640.3, for Levecke Corporation

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$15,000.00 in compromise of the above violations incurred under the Federal Alcohol Administration Act and the Internal Revenue Code.

RECOMMENDATIONS:

The Director, National Revenue Center recommends acceptance of the offer. In view of doubt as to liability, acceptance of this Offer in Compromise, as submitted, is warranted.