

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)

Black Walnut Vineyards, LLC
930 Davy Road
Penn Yan, NY 14527

OFFER IN COMPROMISE

2. ORIGINATING OFFICE

TID

3. AMOUNT OF OFFER

\$10,000.00

4. PERMIT, LICENSE, OR
REGISTRY NO. (if applicable)

n/a

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 proponent allegedly operated as a winery without first obtaining a basic permit in violation of 27 U.S.C. Sections 201 and 207.

BUSINESS IN WHICH ENGAGED:

The proponent operated as a winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

On or about January 1, 2006 through November 10, 2008.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$10,000.00 in compromise of the above violation incurred under the Federal Alcohol Administration Act.

RECOMMENDATION:

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] Field Operations

Deputy Assistant Administrator

11. DATE

1/5/09