

**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) C. James Winery, Inc. 74 Sand Park Road Cedar Grove, New Jersey 07009	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC/TAD	3. AMOUNT OF OFFER \$75,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 301,786.20	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE VIOLATIONS:
The government alleges that during the period of December 2004 through December 2007, C. James Winery, Inc. violated 27 CFR Section 24.278 and Title 26 U.S.C. 5041 by improperly claiming the Small Producer's Credit on their excise tax returns for alcohol produced and removed from bonded premises. The government further alleges the proponent violated 26 U.S.C. 5061(d) by not timely filing and paying excise tax returns.

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified Bonded Winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
On or about December 2004 through December 2007.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$75,000.00 in compromise of the above violations incurred under the Internal Revenue Code.

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] Deputy Assistant Administrator Field Operations	11. DATE 11/10/09
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