

**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) Crystal Creek Farms, Inc. 42618 78th St. Hillman, Minnesota 56338-2301	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$4,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 48,036.33	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent allegedly used Grain Neutral Spirits in the commercial production of wine in violation of Title 26 USC 5373 and Title 27 CFR 24.225 which lead to an underpayment of tax in violation of Title 26 USC 5061, Title 26 USC 5555, and Title 27 CFR 24.235(a).

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from April 27, 2009 to August 24, 2009 at the proponent's premises located at 42618 78th Street, Hillman, Minnesota 56338-2301.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$4,000.00 in compromise of the above alleged violations incurred under the Internal Revenue Code. The proponent would like to make monthly payments of \$84.00 each month until the \$4,000. offer is satisfied. Payments of \$3,100 have been received and \$84 monthly payments are continuing to be made .

RECOMMENDATIONS:
The Director, National Revenue Center, recommends acceptance of the offer. In view of potential litigation hazards and doubt as to collectibility, 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 Asst. Administrator Field Operations	11. DATE May 25, 2018
-----------------------------------------------------------------------------------	--------------------------