

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
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) Canandaigua Wine Company, Inc. 235 North Bloomfield Road Canadaigua, New York 14424	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC, Cincinnati, OH	3. AMOUNT OF OFFER \$50,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$762,438.12	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	[REDACTED]	

8. CHARGE

The proponent allegedly violated (1) Title 26, United States Code, Sections 5061(a), 5061(d)(1), and 5061(e)(1), and Title 27, Code of Federal Regulations, Sections 24.271 and 24.272, by failing to file tax returns and deposit excise taxes in a timely manner; thereby, incurring a tax liability in the amount of \$762,438.12 for interest, failure to file penalty, failure to pay penalty, and failure to deposit penalty imposed under Title 26, United States Code, Sections 6601, 6651(a)(1), 6651(a)(2), and 6656, respectively.

BUSINESS IN WHICH ENGAGED:

Canandaigua Wine Company, Inc. is a duly qualified bonded wine cellar.

DATE OR PERIOD OF VIOLATIONS:

October 1, 1997 through May 31, 1998

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$50,000.00 in compromise of the above civil liabilities.

RECOMMENDATION:

The Chief, National Revenue Center, recommends acceptance of \$50,000.00 as this amount is both commensurate with the nature of the violations and is sufficient to deter recurrence. The proponent has been cooperative, and has taken action to correct the situation. In view of the assurance of future compliance, acceptance of this Offer in Compromise as submitted is warranted.

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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 interests of the United States to ACCEPT REJECT the terms proposed.

10. SIGNATURE AND TITLE
Deputy Assistant Administrator, Field Operations

11. DATE

Sept. 11, 2003