

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)  <b>Marlow Wine Cellars, Inc.</b>  <b>dba Monteagle Winery</b>  <b>U.S. Highway 64 - 41A</b>  <b>Monteagle, TN 37356</b>	<b>OFFER IN COMPROMISE</b>	
	2. ORIGINATING OFFICE <b>Southeast Field Office</b>	3. AMOUNT OF OFFER <b>\$2,500</b>
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) <b>\$</b>	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]		

8. CHARGE

During the period February 5, 2000 through July 16, 2003, the proponent allegedly (1) failed to report changes in officers, directors, and stockholders (resulting in changes in control of the corporation and subsequent automatic termination of the permit), as required by Title 27, Code of Federal Regulations, Sections 1.42 and 24.124; (2) bottled and sold wine without approved Certificates of Label Approval on file, as required by Title 27, United States Code, Section 205(e), and Title 27, Code of Federal Regulations, Sections 4.50 and 24.258; (3) used advertising material that misstated the type for several wines being sold as "Dessert Wines" when the product was not entitled to that designation, in violation of Title 27, Code of Federal Regulations, Section 4.64; (4) produced and sold two flavored wines without obtaining an approved formula for other than standard wine, as required by Title 27, Code of Federal Regulations, Sections 24.80, 24.81, and 24.211; and (5) bottled, sold and shipped in interstate commerce a flavored grape wine mislabeled as 'Tennessee Blackberry Wine', in violation of Title 26, United States Code, Section 5388, and Title 27, Code of Federal Regulations, Sections 4.30, 4.32, and 24.257.

**BUSINESS IN WHICH ENGAGED:**

The proponent is a duly qualified bonded winery.

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**

The violations occurred during the period February 5, 2000 through July 16, 2003, at the proponent's premises located at U.S. Highway 64-41A, Monteagle, Tennessee.

**AMOUNT AND TERMS OF OFFER:**

The proponent has submitted an offer of \$2,500.00 in compromise of the above civil violations incurred under the Federal Alcohol Administration Act.

(Continued on page(s) )

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  
**Assistant Administrator, Field Operations**

11. DATE  
**12/1/04**