

**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) Brotherhood America's Oldest Winery, Ltd. 100 Brotherhood Plaza Dr. Washingtonville, NY 10992	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$70,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER N/A	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 139,033.06	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent allegedly violated Title 26 U.S.C. 5041(c) and 27 CFR Section 24.278 by improperly claiming the Small Producer's Credit on their excise tax returns for wine produced and removed from bonded premises. Also, the proponent allegedly violated 26 U.S.C. 5061(d) by not timely filing and paying excise tax returns.

BUSINESS WHICH IN ENGAGED:
The proponent is a duly qualified bonded winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
On or about November 2006 through October 15, 2009, at the proponent's premises located at 100 Brotherhood Plaza Dr., Washingtonville, New York.

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] ACTING DAA - FO	11. DATE 11/24/11
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