

**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) APPLE BARN WINERY, INC. 220 APPLE VALLEY ROAD SEVIERVILLE, TN 37862-5401	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID -Southeast Region	3. AMOUNT OF OFFER \$2,000.00
	4. PERMIT, LICENSE, OR NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S) N/A
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE
VIOLATIONS:
During the period July 1, 2009 through July 7, 2011, the proponent violated:
[1] 27 U.S.C. 204, 27 CFR 1.40, and 27 CFR 1.41 for failing to file an amended application for Basic Permit due to addition of a trade name.
[2] 27 U.S.C. 205(e) and 27 CFR 4.37(a)(2) for packaging wine in containers not having the net contents stated in milliliters.
[3] 27 U.S.C 205(e), 27 CFR 4.50, for failing to obtain a Certificate/Exemption of Label/Bottle Approval (COLA) for Apple Barn Cabernet Sauvignon.
[4] 27 U.S.C 205(e), 27 CFR 4.50, 26 U.S.C. 5368 and 27 CFR 24.258 for failing to obtain a Certificate/Exemption of Label/Bottle Approval (COLA) for 6 wines (Apple Raspberry, Strawberry, Peach, Cranberry, Applewood White and Orchard White).
[5] 27 U.S.C. 205(e) and 27 CFR 4.36(b)(1) for labeling Cranberry Wine with alcohol content differing from the lab tested alcohol content.

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
From July 1, 2009, through July 7, 2011, at the proponent premises located at 220 Apple Valley Road, Sevierville, Tennessee.

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$2,000.00 in compromise of the above violations incurred under the Federal Alcohol Administration Act.

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 Asst. Administrator Field Operations	11. DATE May 9, 2014
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