

**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)

New Mexico Wineries, Inc.
1325 De Baca Road SE
Deming, New Mexico 88030

OFFER IN COMPROMISE

2. ORIGINATING OFFICE

TID

3. AMOUNT OF OFFER

\$33,606.41

4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable)

[REDACTED]

5. CASE NUMBER

6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable)

\$ 53,526.25

7. TAXPAYER IDENTIFICATION NUMBER

[REDACTED]

8. CHARGE

ALLEGED VIOLATIONS:

Between 2008 through 2011, New Mexico Wineries, Inc. allegedly exceeded the small wine credit in violation of Title 27, Code of Federal Regulations, Section 24.278, resulting in tax and P&I due.

BUSINESS IN WHICH ENGAGED:

The proponent is engaged in business as a bonded winery.

DATE OR PERIOD AND LOCATION OF ALLEGED VIOLATIONS:

Between 2008 through 2011, at 1325 De Baca Road SE, Deming, New Mexico 88030.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$33,606.41 in compromise of the above alleged violations incurred under the Internal Revenue Code.

RECOMMENDATIONS:

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]

11. DATE

February 3, 2014