

**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) Warwick Valley Wine Company, Inc. 371 Glenwood Road Pine Island, New York 10969-1644	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$7,500
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE  
 VIOLATIONS: the proponent allegedly failed to maintain proper records and file required reports under 26 U.S.C. 5367, 27 CFR 24.300, 27 CFR 24.302, 27 CFR 24.308, 27 CFR 24.309, 27 CFR 24.313, 27 CFR 24.314 and 27 CFR 24.319.  
 The proponent allegedly failed to perform and/or record required fill and alcohol tests: 26 U.S.C. 5368 and 27 CFR 24.255 (a-e)  
 The proponent allegedly failed to obtain COLA: 27 U.S.C. 205(e), 27 CFR 4.36(a)(1), 27 CFR 4.37 and 27 CFR 4.50(b).  
 COLA used by other winery allegedly had insufficient government warning statement: 27 U.S.C.215 & 27 CFR 16.22(a)(2).

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

DATE OR PERIOD AND LOCATION OF VIOLATIONS:  
 On or about sometime in 2012 (exact date unknown) at the proponents location at 371 Glenwood Road  
 Pine Island, New York 10969-1644

AMOUNT AND TERMS OF OFFER:  
 The proponent has submitted an offer of \$7,500.00 in compromise of the above violations incurred under the Internal Revenue Code and the Federal Alcohol Administration Act. The proponent has included a check in the amount of \$7,500 with the offer.

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.

[REDACTED]	11. DATE 12/30/14
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