

**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) Greenfield Wine Company dba Cartlidge & Brown Winery 205 Jim Oswalt Way, Suite B American Canyon, CA 94503	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$10,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S) n/a
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ n/a	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE VIOLATIONS:

The government alleges that Greenfield Wine Company failed to timely file Federal Excise Tax Returns, in violation of 26 U.S.C. 5061(d) and 27 C.F.R. 24.271(a), failed to comply with their TTB approved variance on obtaining proof of export, in violation of 26 U.S.C. 5362 and 27 C.F.R. 28.20 and failed to timely pay federal excise tax on exported wines for which no proof of export was received, in violation of 26 U.S.C. 5061(d) and 27 C.F.R. 24.271.

BUSINESS IN WHICH ENGAGED:

The proponent is engaged in business as a bonded winery.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

On or about and between February 6, 2006 through September 22, 2007 at the proponent's premises located at 205 Oswalt Way, Suite B, American Canyon, CA 94503.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$10,000.00 in compromise of the 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, as well as doubt as to liability, 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 Assistant Administrator
Field Operations

11. DATE
9/9/08