

**DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
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.

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| 1. OFFER SUBMITTED BY (Name and address) The Black Prince Distillery, Inc. 691 Clifton Avenue Clifton, NJ 07015 | OFFER IN COMPROMISE | |
| | 2. ORIGINATING OFFICE Northeast Field Office | 3. AMOUNT OF OFFER \$50,000.00 |
| | 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) \$ | |
| 7. TAXPAYER IDENTIFICATION NUMBER [REDACTED] | | |

8. CHARGE VIOLATIONS:

During the period January, 2002 through December, 2003, the proponent allegedly (1) sold and shipped in interstate commerce bottled distilled spirits not labeled in conformity with regulations prescribed by the Secretary of the Treasury, a violation of 27 U.S.C. 205(e); (2) introduced in interstate commerce bottled distilled spirits labeled with a false statement of class, a violation of 27 CFR 5.31; (3) removed imported bulk spirits from the plant where bottled without possessing a Certificado de Exportacion (Certificate of Authenticity) required for the class (tequila) of spirits identified on the labels, a violation of 27 CFR 5.56; (4) failed to keep records in the form and manner which the secretary has prescribed by regulations, a violation of 26 U.S.C. 5207; (5) misstated kind of spirits received in the storage account records since spirits shown as tequila were not eligible for that designation, a violation of 27 CFR 19.731(b)(2)(i), 19.732(a) and 19.740(a)(1); (6) misstated kind of spirits used in the dump/batch records since the spirits shown as tequila were not eligible for that designation, a violation of 27 CFR 19.731(b)(2)(i), 19.732(a) and 19.748(a)(3); (7) misstated kind of spirits in the bottling records since the spirits shown as tequila were not eligible for that designation, a violation of 19.731(b)(2)(i), 19.732(a) and 19.749(e); and (8) removed bottled spirits under an improper brand name, a violation of 26 U.S.C. 5683.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified distilled spirits plant.

DATE OR PERIOD and LOCATION OF VIOLATIONS:

The violations occurred during the period March, 2002 through March, 2003 at the proponent's premises located in Clifton, NJ.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$50,000.00 in compromise of the above civil and criminal violations incurred under the Federal Alcohol Administration Act and Internal Revenue Code. TTB has received full payment of the proposed offer.

RECOMMENDATIONS:

The Director, Trade Investigations Division recommends acceptance of the offer.

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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.

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| 10. SIGNATURE AND TITLE Assistant Administrator, Field Operations | 11. DATE September 27, 2006 |
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