

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.

1. OFFER SUBMITTED BY (Name and address) <b>World Ethanol Company One Edmund Street Peoria, Illinois 61602</b>	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE <b>Chicago Field Division</b>	3. AMOUNT OF OFFER <b>\$100,000.00</b>
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) <b>\$</b>	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	[REDACTED]	

8. CHARGE  
**The proponent allegedly violated Title 26, United States Code, Section 5171(c) and 5172, and Title 27, Code of Federal Regulations, Sections 19.180 and 19.167(b), by (1) failing to submit application on ATF Form 5110.41 for an amended registration after bottling operations ceased in 1999 and (2) failing to register (World Ethanol Company) under the Assumed Business Name Act in Illinois and provide evidence of registration to ATF; Title 26, United States Code, Section 5006(a)(2), and Title 27, Code of Federal Regulations, Sections 19.31 and 19.736, by failing to account for all alcohol produced; Title 26, United States Code, Sections 5214(a)(1) and Title 27, Code of Federal Regulations, Sections 19.536(d), by failing to obtain a signed photocopy of SDA permit covering shipments to another company on three separate occasions; Title 26, United States Code, Section 5214(a)(4), and Title 27, Code of Federal Regulations, Sections 252.92, 252.93, 252.105, 252.107, 252.241, 252.250, and 252.250(a), by (1) failing to file ATF Form 5100.11 as required on approximately 457 occasions, and prepare ATF Forms 5100.11 in accordance with instructions on the form on approximately 539 occasions, (2) failing to properly designate carrier on ATF Forms 5100.11 on approximately 541 occasions, (3) failing to properly execute report of inspection and tax liability on ATF Forms 5100.11 on approximately 500 occasions, (4) failing to distribute ATF Forms 5100.11 in accordance with the instructions on the form on approximately 457 occasions, (5) failing to properly consign alcohol shipments on approximately 461 occasions, (6) failing to provide bills of lading for export shipments on approximately 408 occasions, and (7) failing to include all information required on bills of lading, specifically total in wine gallons or liters and the serial number on ATF Forms 5100.11 on approximately 539 occasions; Title 26, United States Code, Sections 5207(a) and 5207(b), and Title 27, Code of Federal Regulations, Sections 19.721(a), 19.731(b), 19.732(h), and 19.792, by (1) failing to maintain accurate records of alcohol shipments, (2) failing to accurately prepare monthly reports of production operations, storage operations, processing operations and processing (denaturing) operations.**

**BUSINESS IN WHICH ENGAGED:**  
The proponent is a duly qualified distilled spirits plant.

**DATE OR PERIOD and LOCATION OF VIOLATION:**  
April 1, 1983 through December 4, 2002 at the proponent's premises at One Edmund St, Peoria, Illinois 61602.

**AMOUNT AND TERMS OF OFFER:**  
The proponent has submitted an offer of \$100,000 as a settlement in compromise of civil penalties imposed by the Internal Revenue Code.

**RECOMMENDATION OF DIRECTOR, NATIONAL REVENUE CENTER:**  
The Director, National Revenue Center, recommends acceptance of \$100,000 as this amount is both commensurate with the nature of the violations, and is sufficient to deter recurrence.

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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.

10. SIGNATURE AND TITLE [REDACTED] <i>Asst Admin FO</i>	11. DATE <i>4/15/04</i>
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