

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.

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| 1. OFFER SUBMITTED BY (Name and address) Intercontinental Terminals Company LLC 1943 Battleground Road Deer Park, Texas 77536 | OFFER IN COMPROMISE | |
| | 2. ORIGINATING OFFICE TAD | 3. AMOUNT OF OFFER \$5,500.00 |
| | 4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED] | |
| | 5. CASE NUMBER | |
| | 6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A | |
| | 7. TAXPAYER IDENTIFICATION NUMBER [REDACTED] | |

8. CHARGE

VIOLATIONS:

During the period January 2006 to September 2008, the proponent allegedly:

- 1) Denatured spirits and removed from bond such denatured spirits without the minimum denaturant as required by TTB formula in violation of Title 26, United States Code, Section 5214(a)(1); and Title 27, Code of Federal Regulations, Section 21.56(a).
- 2) Failed to receive records for in-bond transfers of spirits in violation of Title 26, United States Code, Section 5207; and Title 27, Code of Federal Regulations, Section 19.510(a).
- 3) Failed to timely file monthly reports of storage operations in violation of Title 26, United States Code, Section 5207; and Title 27, Code of Federal Regulations, Section 19.792(c).
- 4) Failed to timely file Special Occupational Tax (SOT) registrations for 2006 and 2007 in violation of Title 26, United States Code, Section 5081; and Title 27, Code of Federal Regulations, Sections 19.49(a) and 19.51(a).
- 5) Failed to sign quarterly inventory reports under penalty of perjury in violation of Title 26, United States Code, Section 5207; and Title 27, Code of Federal Regulations, Section 19.774(a)(5).
- 6) Failed to follow the proper procedures for preparing, processing, or storage reports in violation of Title 26, United States Code, Section 5207; and Title 27, Code of Federal Regulations, Sections 19.766 and 19.792.
- 7) Made taxable removals of laboratory samples to an unauthorized facility for testing in violation of Title 26, United States Code, Section 5214(a)(10); and Title 27, Code of Federal Regulations, Section 19.701(a).
- 8) Manufactured articles without TTB approval in violation of Title 26, United States Code, Section 5171(c)(2); and Title 27, Code of Federal Regulations, Section 19.157(a)(6).

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified Distilled Spirits Plant.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The violations occurred from January 2006 to September 2008 at the proponent's premises at 1943 Battleground Road, Deer Park, Texas 77536.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$5,500.00 in compromise of the above 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.

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| 10. SIGNATURE AND TITLE [REDACTED] | DATE 3/16/10 |
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