

**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.

1. OFFER SUBMITTED BY (Name and address) Transchemical Incorporated 419 E Desoto Ave. Saint Louis, MO 63147	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$50,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER [REDACTED]	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS: The Proponent allegedly 1.)violated the conditions of their permit by not adhering to the provisions of 27 Code of Federal Regulations Parts 19 and 20 relating to five transfers of SDS by failing to obtain a signed photocopy of a valid TTB User's Permit to procure specially denatured spirits (SDS) in violation of 27 C.F.R §20.161(c)(3) and 26 U.S.C. §§5275 and 5555.
2.) tax-determined and taxpaid SDS on withdrawal from the plant contrary to federal law and in lieu of obtaining a permit from the transferee. In addition, the proof of SDS transferred on the records of tax determination was shown as 200 proof, in violation of 27 C.F.R §§19.611, 19.626 & Title 27 C.F.R. §20.31 and 26 U.S.C. §§5001, 5002(a)(8), 5213, 5214 & 5686(a).

BUSINESS IN WHICH ENGAGED:
The Proponent is a duly qualified Distilled Spirits Plant

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
On or about the period of Aug. 1, 2011 through Dec. 31, 2011 at the proponents premises at 419 E Desoto Ave.,St. Louis, MO 63147

AMOUNT AND TERMS OF OFFER:
The Proponent has submitted an offer of \$50,000.00 in compromise of the above violations incurred under the Internal Revenue Code. The Proponent included a check in the amount of \$50,000.00, which was deposited into the proponents account.

RECOMMENDATION:
The Director, National Revenue Center has recommended acceptance of the offer.

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] Dep. Asst. Administrator Field Operations	11. DATE April 10 2017
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