

**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)  Valero Renewable Fuels Company, LLC One Valero Way San Antonio, Texas 78249  Re: N5355 Junction Road Jefferson, Wisconsin 53549-9661	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$35,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 1,562,032.96	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

**VIOLATIONS:**  
 On May 7, 2014 and May 8, 2014, the proponent (1) Removed undenatured ethanol from their distilled spirit plant without prepaying the tax and filling the Excise Tax Return (TTB F 5000.24) in violation of 26 U.S.C. §§ 5061, 5213; 27 C.F.R. §§ 19.225, 19.227, 19.229-.230, 19.233; (2) Removed undenatured ethanol from their distilled spirits plant without first mixing the spirits with a denaturant in violation of 26 U.S.C. § 5242; 27 C.F.R. § 19.384(a).

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

**DATE OR PERIOD AND LOCATION OF VIOLATIONS:**  
 The violations occurred on May 7, 2014, and May 8, 2014, at the proponent's premises located at N5355 Junction Road, Jefferson, Wisconsin 53549.

**AMOUNT AND TERMS OF OFFER:**  
 The proponent has submitted an offer of \$35,000.00 in compromise of the above violations incurred under the Internal Revenue Code.

**RECOMMENDATIONS:**  
 The Director, National Revenue Center, recommends acceptance of the offer due to fact that the the proponent voluntarily disclosed that the alcohol left the plant without being denatured and provided evidence from the proponent's customers that the alcohol was denatured upon delivery to the customers and used for fuel. 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.

10. SIGNATURE AND TITLE [REDACTED] Deputy Asst. Admin Field Operations	11. DATE January 12, 2016
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