

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) Cargill Incorporated 15407 McGinty Road West Wayzata, Minnesota 55391-2399	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER 63,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 839,369.88	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:

The proponent allegedly did not report or pay excise tax due for loss of spirits when a filled railcar, which was stored in an unsecured rail yard off of bonded premises prior to shipment, leaked 46,958.03 proof gallons of 199 proof ethanol while in transit to its final destination in violation of 26 U.S.C. 5001(a), 5006(c)(1), and 5061(d).

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified Distilled Spirits Plant.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The alleged violations occurred from February 16 to February 28, 2010 at the proponent's premises located at 650 Industrial Park Drive, Blair, Nebraska 68008.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$63,000.00 in compromise of the above alleged 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.

10. SIGNATURE AND TITLE
[REDACTED]

11. DATE

7/11/11