

**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) Regeneron Pharmaceuticals, Inc. 777 Old Saw Mill River Rd. Tarrytown, New York 40591-6717	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$250,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 506,035.19	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The proponent allegedly used Tax Free Alcohol in the commercial production of medicines which is prohibited by 26 USC 5214 (a)(3)(B) and 27 CFR 22.102 (b). The proponent is liable for excise tax on the spirits used in accordance with 26 USC 5001(a)(4).

BUSINESS IN WHICH ENGAGED:
The proponent is a duly qualified Tax Free Alcohol User Operation.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred from January 1, 2008 to April 30, 2013 at the proponent's premises located at 777 Old Saw Mill River Rd., Tarrytown, New York 10591-6717

AMOUNT AND TERMS OF OFFER:
The proponent has submitted an offer of \$250,000.00 in compromise of the above violations incurred under the Internal Revenue Code. A check in the amount of \$250,000.00 was received with the Offer in Compromise.

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.

[REDACTED]	11. DATE 1/13/14
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