

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 De Soto Ave Saint Louis, MO 63147	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER 15,000.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER AF-98714	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

ALLEGED VIOLATIONS:

Failure to Maintain Proof of Export and Incorrect Completion of Export Forms, in violation of 26 U.S.C. 5207, 5214, 5415, and 5555 and 27 C.F.R. 28.2, 28.40, and 28.45.
Insufficient Bond Coverage, in violation of 26 U.S.C. 5173 and 27 C.F.R. 19.166.
Errors in Reporting, in violation of 26 U.S.C. 5207 and 27 C.F.R. 19.15 and 19.571.
Failure to Maintain Summary Records, in violation of 26 U.S.C. 5207 and 27 C.F.R. 19.593.
Inconsistent Recording and Reporting of Spirits Received into Storage, in violation of 26 U.S.C. 5207 and 27 C.F.R. 19.571.
Incomplete and Inconsistent Physical Inventory Records, in violation of 26 U.S.C. 5201 and 5207, and 27 C.F.R. 19.333 and 19.623.
Failure to Maintain Required Destruction Records, in violation of 26 U.S.C. 5008, 5370, and 5207, and 27 C.F.R. 19.459 and 19.617.
Incorrect Reporting of Line Flush in Denaturing Account, in violation of 26 U.S.C. 5207 and 27 C.F.R. 19.15 and 19.571.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:

The alleged violations occurred between May 1, 2018 through December 31, 2020.

BUSINESS IN WHICH ENGAGED:

The Proponent is a TTB-permitted Distilled Spirits Plant Operator.

AMOUNT AND TERMS OF OFFER:

The Proponent has submitted an offer of \$15,000.00 in compromise of the above alleged violations.

RECOMMENDATIONS:

The Deputy Assistant Administrator for Permitting and Taxation, 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

Digitally signed by [REDACTED]
Date: 2022.05.02 14:53:07 -0400

Deputy Asst. Administrator Field Operations

11. DATE

May 2, 2022