

**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) Agra Resources LLC 15300 780th Avenue Albert Lea, Minnesota 56007	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TID	3. AMOUNT OF OFFER \$10,000.00
	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.)conducted operations as a distiller, warehouseman and processor of distilled spirits from July 1, 2014 through November 10, 2015 without an approved operating permit or approved plant registration in violation of 27 C.F.R §19.91 and 26 U.S.C. §5171. 2.) conducted operations as a distiller, warehouseman (storage) and processor (denaturing) of distilled spirits, but failed to have an approved bond on TTB F 5110.56, Distilled Spirits Bond., in violation of 27 C.F.R §19.151 and 26 U.S.C. §5173.

BUSINESS IN WHICH ENGAGED:
The Proponent was not a duly qualified Distilled Spirits Plant at the time of these violations but has since qualified and is now a duly qualified Distilled Spirits Plant.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
On or about the period of July 1, 2014 through November 10, 2015 at the proponents premises at 15300 780th Avenue, Albert Lea, Minnesota 56007

AMOUNT AND TERMS OF OFFER:
The Proponent has submitted an offer of \$10,000.00 in compromise of the above violations incurred under the IRC. The Proponent included a check in the amount of \$10,000.00, 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 May 23 2017
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