

**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)  MGPI Processing Inc. 100 Commercial St. PO Box 130 Atchison, KS 66002-0130	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TAD	3. AMOUNT OF OFFER \$31,500.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ N/A	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

**VIOLATIONS:**  
 The proponent allegedly incurred violations under 26 U.S.C. 5008, 5061, 5201,5207,5370 & 6065 and 27 CFR 19.15,19.234,19.333,19.342,19.45,19.462, 19.571,19.590,19.592,19.593,19.596,19.620,19.623 & 19.632.

**BUSINESS IN WHICH ENGAGED:**  
 The proponent is a duly qualified bonded Distilled Spirits Plant

**DATE OR PERIOD AND LOCATION VIOLATION,S:**  
 The violations occurred from January 1, 2013 through July 31,2015 at the proponent's premise located at 1300 Main St. Atchison, KS 66002.

**AMOUNT AND TERMS OF OFFER:**  
 The proponent has submitted an offer of \$31,500 in compromise of the above violations incurred under the Internal Revenue Code and related regulations.

**RECOMMENDATION:**  
 The Director, National Revenue Center recommends acceptance of the offer. In view of potential litigation hazards , acceptance of the 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. Administrator Field Operations	11. DATE June 4, 2018
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