

**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) Eagle Alcohol Company LLC 885 E Taylor Ave. St. Louis, MO 63147	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE NRC	3. AMOUNT OF OFFER \$7,500.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (if applicable) [REDACTED]	
	5. CASE NUMBER	
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$ 130,541.91	
	7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	

8. CHARGE

VIOLATIONS:
The Proponent exceeded the \$5,000,000 threshold in 2016 and was required to submit all tax payments by EFT beginning January 1, 2017. Taxpayer did not remit taxes by EFT from January 1, 2017 to April 15, 2017 in violation of 26 U.S.C 6656 and 27 C.F.R. 19.240. The proponent also failed to submit monthly reports in violation of 26 U.S.C. 5207 and 27 C.F.R 19.632.

BUSINESS IN WHICH ENGAGED:
The Proponent is a distilled spirit plant operator.

DATE OR PERIOD AND LOCATION OF VIOLATIONS:
The alleged violations occurred for the period January 1, 2017 to February 29, 2020 at the Proponent's premises located at 885 E Taylor Ave., St. Louis, MO 63147.

AMOUNT AND TERMS OF OFFER:
The Proponent offered \$7,500.00 in compromise of the tax liability and compliance violations based on doubt as to liability.

RECOMMENDATIONS:
The Deputy Assistant Administrator, Business Operations, Office of 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 [REDACTED]	11. DATE August 13, 2020
---------------------------------------	-----------------------------