

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS
ABSTRACT AND STATEMENT

NOT IN SUIT

For briefing offers in compromise of liabilities and/or violations incurred under Chapters 32,51,52,53,68 and/or 78 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) The Dow Chemical Company c/o World Ethanol Company 4666 Farjes Parkway Decatur, Illinois 62525	OFFER IN COMPROMISE	
	2. ORIGINATING OFFICE TTB HQ	3. AMOUNT OF OFFER \$1.00
	4. PERMIT, LICENSE, OR REGISTRY NO. (If applicable) [REDACTED]	5. SYSTEM CONTROL NUMBER(S)
	6. DOLLAR AMOUNT OF LIABILITY BEING COMPROMISED (if applicable) \$1,485,587.89	
7. TAXPAYER IDENTIFICATION NUMBER [REDACTED]	[REDACTED]	

8. CHARGE

VIOLATIONS

The proponent inadvertently shipped tax-paid, non-denatured distilled spirits rather than specially denatured alcohol (SDA) in January 2002 to its industrial user customer. When claims under Title 26, United States Code, Section 7422(a) were filed and subsequently denied, the proponent took decreasing adjustments on tax returns filed for the periods of July 16 through August 31, 2003 for premises in Carteret, New Jersey, and Texas City, Texas.

BUSINESS IN WHICH ENGAGED:

The proponent is a duly qualified distilled spirits plant.

DATE OR PERIOD and LOCATION OF VIOLATION:

January 2002 through August 31, 2003 at the proponent's premises at 78 Lafayette Street, Carteret, New Jersey, and Texas City/Lamarque Road, Texas City, Texas.

AMOUNT AND TERMS OF OFFER:

The proponent has submitted an offer of \$1.00 as a settlement in compromise of civil penalties imposed by the Internal Revenue Code.

RECOMMENDATION OF ASSISTANT ADMINISTRATOR, FIELD OPERATIONS:

The Assistant Administrator, Field Operations, recommends acceptance of \$1.00 as this amount is both commensurate with the nature of the violations, and is sufficient to deter recurrence. The proprietor has been cooperative, and has taken action to correct the situation. In view of future compliance, acceptance of this Offer in Compromise as submitted is warranted.

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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 <input checked="" type="checkbox"/> ACCEPT <input type="checkbox"/> REJECT the terms proposed.	
10. SIGNATURE AND TITLE Deputy Assistant Administrator, Field Operations	11. DATE March 23, 2004