



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED

February 26, 2013

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MEMORANDUM FOR EXCISE OPERATIONS SUPPORT (EOS) STAFF and ALL
EXCISE FUEL TERRITORIES FIELD GROUPS, SB/SE
EXCISE TAX SPECIALTY PROGRAM

FROM: Holly L. McCann /s/Holly L. McCann
Chief, Excise Tax Program

SUBJECT: Case Coordination Guidance for Examinations and Related
Forms 720 -TO/CS Reviews

The purpose of this memo is to provide guidance relative to coordinating assignment of Forms 720 -TO/CS cases with related fuel examination cases assigned to field groups. This guidance will help ensure consistency in the treatment of taxpayers, reduce taxpayer burden, and improve the quality and efficiency of our efforts. Please distribute this information to impacted personnel.

Case Coordination Procedures When the Exam Case is in Status 12:

If an MFT 03 examination is currently in status 12, and a number of related Form 720-TO/CS reviews (B1 reviews) are identified for classification, the JOC manager will seek input from the assigned field group manager on the number of B1 sample reviews to be selected, and where possible, the specific locations to be reviewed.

- PSP WIC Classification Check Sheets for the selected B1 reviews will include a note that "case coordination is **required** with the revenue agent assigned to the MFT 03 case".
- The FCA/RA conducting the B1 review shall inform the controlling case revenue agent of their intent to contact the taxpayer and will also forward to them a copy of the Information Document Request (IDR) issued to the facility.
- The revenue agent assigned to the MFT 03 case will schedule a conference call with the FCA/RA assigned to the related B1 reviews to share any information pertinent to their reviews.
- When the FCA/RA completes the B1 review, a conference call will be held with the revenue agent to discuss their findings **prior** to the issuance of any reports.
- FCA/RA will provide a copy of the B1 review results via secure e-mail to the revenue agent assigned to the MFT 03 case for possible use/inclusion in the audit file.

- It is the responsibility of the revenue agent assigned to the MFT 03 case to ensure consistency is achieved across all entities. Concerns will be addressed by the exam and review managers.

Case Coordination Procedures When the Exam Case is in Status 10:

If an MFT 03 examination is currently in status 10 assigned to a field group, and a number of related B1 reviews are identified for classification, the JOC manager will seek input from the assigned field group manager on the number of B1 sample reviews to be selected, and where possible, the specific locations to be reviewed.

- PSP WIC Classification Check Sheets for the selected B1 reviews will include a note that “case coordination is ***required*** with the field manager of the group in which the exam case resides”.
- The FCA/RA conducting the B1 review will notify the assigned field case group manager of their intent to contact the taxpayer and will forward them a copy of the IDR being issued to the facility.
- When the FCA/RA completes the B1 review, a conference call will be arranged with the FCA/RA, their manager, and the assigned field exam group manager to discuss their finding ***prior*** to the issuance of any reports.
- FCA/RA will provide a copy of the B1 review results via secure e-mail to the assigned field exam group manager for possible use/inclusion in the audit file.
- It is the responsibility of the field exam group manager to ensure consistency is achieved across all entities. Concerns will be addressed by the exam and review managers.

Case Coordination Procedures When no MFT 03 Case is Selected for Examination:

If there are a number of B1 reviews identified for classification and the related MFT 03 case is not in status 10 or 12, the JOC Manager will determine the number of cases to be selected for review and identify a field group manager to coordinate the reviews.

- PSP WIC Classification Check Sheets for the B1 reviews will include a note that “case coordination is ***required*** with the selected coordinating field group manager”.
- The FCA/RA conducting the B1 review will be instructed to notify the coordinating field group manager of their intent to contact the taxpayer and will forward to them a copy of the IDR being issued to the facility.
- When the FCA/RA completes the B1 review, a conference call should be held with the coordinating field group manager to discuss their finding ***prior*** to the issuance of any reports.
- It is the responsibility of the coordinating field group manager to ensure consistency is achieved across all entities. Concerns will be addressed by impacted group managers.

This guidance will be incorporated into IRM 4.24.4.6 prior to the expiration date of this memorandum.

If you have any questions, please contact Larry Porter, Excise Operations Support Senior Manager or the Joint Operations Center Program Manager.

Cc: www.irs.gov