



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

SMALL BUSINESS/SELF-EMPLOYED

January 14, 2014

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Affected IRM: 4.24.8.10(8)(b)
Expiration Date: January 14, 2015

MEMORANDUM FOR ALL EXCISE TERRITORY MANAGERS AND FIELD GROUP
MANAGERS

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

SUBJECT: Interim Guidance on Persons Not Required to File a Tax Return
- Increases to Paid Claims During Exams

The purpose of this memo is to advise that certain persons not required to file a tax return who file Form 8849 claims, may have IRC 6421(d) or 6427(i) paid claims increased during exams if the time to file the claim has not passed.

Persons not required to file a tax return are organizations exempt from tax under IRC 501(a), a state or local government, or the United States Government, and must file a claim within 3 years of the current fiscal year end.

This guidance will be incorporated into IRM 4.24.8.10(8) by January 14, 2015.

If you have questions, please contact Jennifer Butcher, Excise Fuel Tax Policy Manager or Ronald Sass, Excise Fuel Policy Senior Tax Analyst.

Cc: www.irs.gov