



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

SMALL BUSINESS/SELF-EMPLOYED

January 12, 2015

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Affected IRM: 4.24.8.10.(8)(b)

Expiration Date: January 12, 2016

MEMORANDUM FOR ALL EXCISE TERRITORY MANAGERS AND FIELD GROUP
MANAGERS

FROM: Barbara J. Fiebich /s/ *Barbara J. Fiebich*
SB/SE Specialty Examination Policy and Quality

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

The purpose of this memo is to reissue Interim Guidance (IG) Memorandum SBSE-04-0114-0011 dated January 14, 2014, which provides guidance 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. Please ensure this information is distributed to all affected employees within your organization.

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 three (3) years of the current fiscal year end.

This guidance will be included in IRM 4.24.8.10(8) when published, which is before the expiration date of this memorandum.

If you have questions, please contact Darren L. Lefebvre, Fuel Tax Policy Manager, or Ronald D. Sass, Fuel Tax Policy Analyst.

cc: www.irs.gov