



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
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SMALL BUSINESS/SELF-EMPLOYED

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MEMORANDUM FOR ALL EXCISE TERRITORY MANAGERS, FIELD GROUP
MANAGERS and REVENUE AGENTS

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

SUBJECT: Interim Guidance for Integrating FIDGAP into Work Plans

This memorandum provides guidance regarding work planning for fuel compliance officers (FCOs), fuel compliance agents (FCAs), and fuel group managers. Please ensure this memorandum is distributed to all affected employees.

In 2013, the Fuel Inspection Data Gathering and Analysis Project (FIDGAP) began selecting inspection sites for the FCOs and FCAs in accordance with the fiscal year inspection plan. Though FIDGAP performs an important role in developing the work plan, FCOs and FCAs as well as their group managers still have significant work planning and work identification responsibilities.

Each FCO and FCA is required to complete a work plan on the Fuel Compliance SharePoint page. The work plan must project work at least two weeks in advance and be updated if the plan changes. Group managers are required to review and approve the work plans. Approved work plans will include sites identified by FIDGAP and may include sites identified by the FCO or FCA as well as the group manager. It is important to emphasize, the work plan is not limited to the sites listed on the FIDGAP spreadsheet.

The data sources used to identify the FIDGAP sites are not perfect. In some instances the data may be out of date or include incorrect information. FCOs and FCAs are required to provide feedback information on each site visited. Feedback is integral to improving the data; therefore, it is imperative the feedback sheets are completed timely and include all the required information.

The sites identified by FIDGAP are also not all-inclusive. Some sites will not be identified using the data sources employed by FIDGAP. FCOs and FCAs can play an important role in improving the data by identifying additional sites. FCOs and FCAs

should notify their group manager if additional sites are found. Managers should then contact David R. Miller to have the locations added to the FIDGAP database.

The quarterly FIDGAP list for each employee identifies inspection sites located near other sites. This allows the FCO or FCA to more efficiently inspect the sites in a given area. If the FCO or FCA arrives at a FIDGAP site and can not conduct an inspection (i.e. out of business, closed) the employee should conduct other inspections in that area, if possible. He or she is not limited to sites with the same activity code as the FIDGAP site.

Effective work planning is an integral part of conducting fuel inspection work efficiently. Though FCOs and FCAs will use the quarterly list of FIDGAP sites as their primary work identification tool their judgment, experience, and observations will continue to be important for identifying, planning, carrying out the inspection work.

If you have questions contact Jennifer Butcher, Acting Excise Fuel Policy Manager or Doug Sponsler, Fuel Policy Analyst.

Cc: www.irs.gov