



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

March 31, 2015

Control #: SBSE-04-0315-0024  
Affected IRM: 4.24.2  
Expiration Date: March 31, 2016

MEMORANDUM FOR ALL EXCISE SENIOR MANAGERS, PROGRAM MANAGERS  
AND FIELD GROUP MANAGERS

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

SUBJECT: Reissue Grade of Case Criteria for Form 637 Registration Cases

The purpose of this memorandum is to reissue SBSE-04-0914-0069, Reissue Grade of Case Criteria for Form 637 Registration Cases, which clarified the grade of case criteria for Form 637 Registration case work. Please ensure this information is distributed to all affected employees within your organization.

IRM 4.24.2.1(14), *Overview of Form 637 Program*, states that the grade of the 637 compliance review should be the same as the grade of the income tax return. This is inconsistent with IRM 4.24.4.4.1, *Assignment and Grade Level of Form 637 Registration Initial Applications, Compliance Reviews, and Other IRC 4101 Case Work*, which states the grade of case for IRC 4101 compliance case work will be assigned at the journey level grade (grade 11) and below.

**As previously conveyed, IRM 4.24.2.1(14) follows guidelines in IRM 4.24.4.4.1.**

Interim Guidance Memo SBSE-04-0914-0069 will be incorporated into IRM 4.24.2, *Form 637 Excise Tax Registrations*, prior to the expiration date of this memorandum.

If you have any questions, please contact Darren L. Lefebvre, Fuel Tax Policy Program Manager.

cc: [www.irs.gov](http://www.irs.gov)