



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

SMALL BUSINESS/SELF-EMPLOYED

May 06, 2013

Control #: SBSE-04-0513-041  
Affected IRM: 4.24.8.8(2) and (3)  
Expiration Date: September 30, 2013

MEMORANDUM FOR ALL EXCISE TERRITORY MANAGERS AND FIELD GROUP  
MANAGERS

FROM: Joseph J. Tiberio /s/ *Joseph J. Tiberio*  
Chief, Excise Tax Program

SUBJECT: Reissued Interim Guidance on Consideration of the Excessive  
Claims Penalty With Respect to Use of Certain Fuels under IRC 6675

The purpose of this memo is to reissue SBSE-04-0512-054 dated 5-22-2012 that advised you that the Excessive Claims Penalty under IRC 6675 must be considered and commented upon during **both** paid and unpaid claim examinations. Please ensure this information is distributed to all affected employees and managers within your organization.

IRM 4.24.8.10(9) contains guidance relating to the Excessive Claims Penalty, as it relates to paid (Source Code 31) claims. The IRM is silent regarding unpaid (Source Code 30) claims.

IRM 4.24.8.8, *Unpaid Claims*, will be updated with a new cite at 4.24.8.8(2)(n) and at IRM 4.24.8.8(3)(o) which will state that the Excessive Claims Penalty under IRC 6675 must be considered and commented upon. See IRM 4.24.8.10(9).

This guidance will be incorporated into IRM 4.24.8.8(2)(n) and IRM 4.24.8.8(3)(o), by October 31, 2013.

If you have questions, you may contact me or you may contact Michel Monconduit, Excise Fuel Policy Senior Program Analyst.

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