



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

SMALL BUSINESS/SELF-EMPLOYED

May 21, 2014

Control #: SBSE- 04-0514-0041
Affected IRM: 4.24.2.1(14)
Expiration Date: October 1, 2014

MEMORANDUM FOR ALL EXCISE SENIOR MANAGERS, PROGRAM MANAGERS,
FIELD MANAGERS AND CENTRALIZED EXCISE OPERATIONS

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

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

The purpose of this memo is to reissue SBSE-04-0514-0034, Grade of Case Criteria for Form 637 Registration Cases, which clarified the grade of case criteria for Form 637 Registration case work. Please ensure that this information is distributed to all affected employees within your organization.

Form 637 Registration 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 that the grade of case for IRC 4101 compliance case work will be assigned at the journey level grade (grade 11) and below.

Effective immediately, IRM 4.24.2.1(14) follows guidelines in IRM 4.24.4.4.1.

Interim Guidance Memo SBSE-04-0514-0034 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 Ronald Sass, Sr. Tax Fuel Policy Analyst.

Cc: www.irs.gov