



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

SMALL BUSINESS/SELF-EMPLOYED

June 26, 2013

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Affected IRM: 4.24.8.5.1(2)
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MEMORANDUM FOR ALL EXCISE TERRITORY MANAGERS, FIELD GROUP
MANAGERS, EXCISE OPERATIONS SUPPORT PSP, AND
CENTRALIZED SPECIALTY TAX OPERATIONS STAFF

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

SUBJECT: Use of Push Code 051 for SFR Paid Claim Controls

This memorandum is to inform you that Push Code 051 is to be used when establishing substitute for return (SFR) controls for paid claims (Source Code 31) using Master File Tax (MFT) 03 (for Form 720). Use of Push Code 036 when establishing SFR controls on paid excise tax claims should be discontinued immediately. Please ensure that this information is distributed to all affected employees within your organization.

The use of Push Code 051 for SFR controls will improve Excise Tax Program ability to accurately monitor statute of limitations periods for paid claim cases, eliminate the need to update the "alpha" statute date, and reduce the risk of statute expiration. Push Code 051 will allow full functionality for Push Code 036, such as establishing the Transaction Code (TC) 150 (original tax return), and allowing the input of a numeric statute of limitations date. An "EE" statute will not be allowed.

Situation 1

When the taxpayer **is** a Form 720 filer and they file a Form 8849 which is paid, a control is established on the Form 720 that includes the period of the claim. Input the activity code that directly relates to the credit reference number (CRN) and source code 31. Since a filed return exists, a TC 150 is already present and a push code 51 is not required. The statute for each type of claim will need to be determined under IRC 6427(i), 6206, 6426, and Treas. Reg. 48.6421-3.

Situation 2

When the taxpayer **is not** a Form 720 filer, and they file a Form 8849 which is paid, controls are established on MFT 03 for the quarter that includes the claim period. Input the activity code that directly relates to the CRN, source code 31 and Push Code 051.

This establishes the TC 150 for a Form 720 (SFR) on the MFT 03 module and requires the input of a numeric statute. The statute for each type of claim will need to be determined under IRC 6427(i), 6206, 6426, and Treas. Reg. 48.6421-3.

Use of Push Code 051 does not remove the IRM 1.4.40.4.3(3) requirement for the manager to screen the return to determine the accuracy of the assessment statute information and to identify the need for establishing statute controls.

Note: All paid claim cases are established in Issue Management System (IMS) as "EX-regular". Please do not establish such cases as claims cases. Push Code 051 has been added to the IMS tables and is available for use with MFT 03, Form 720, Substitute for Returns (SFR) requested with Source Code 31.

This guidance will be incorporated into IRM 4.24.8.5.1(2) before the expiration date of this memo.

If you have questions, you may contact me or call Darren Lefebvre, Fuel Policy Program Manager.

cc: www.irs.gov