



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

SMALL BUSINESS/SELF-EMPLOYED

October 21, 2013

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Affected IRM: 4.24.8.5.1
Expiration Date: October 1, 2014

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

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

SUBJECT: Reissue Interim Guidance on Form 8849, *Claim for Refund of
Excise Taxes*, Examination Period

This purpose of this memorandum is to reissue SBSE-04-1012-089 dated October 19, 2012 which contained guidance on the proper exam period to be controlled for Form 8849, *Claim for Refund of Excise Taxes* examinations. Please ensure that this information is distributed to all affected employees within your organization.

Form 8849 is used to file excise tax claims whereby claim amounts may aggregate over multiple quarterly periods within a claimant's income tax year. Adjustments to Form 8849 are posted to the Form 720 (*Quarterly Federal Excise Tax Return*) module.

The exam period of a Form 8849 examination is established using the quarter that includes the last day included in the claim, regardless of the schedule number. For example, an annual calendar year 2010 Form 8849, Schedule 1 claim that includes claims from all 4 quarters of the 2010 year, filed on March 31, 2011 will have an examination control period of December 31, 2010. The examiner's excise tax report (Form 5384 or Form 5385) should only reflect the December 2010 quarter. No other quarters should be established for this examination.

Note: transactions reported on Form 8849 are separate and distinct from Form 720 reported transactions for statute of limitation (SOL) and exam purposes. Furthermore, time for filing claims varies for each Form 8849 schedule.

This guidance will be incorporated into IRM 4.24.8.5.1 prior to the expiration of this memo. If you have any questions, please contact Ronald Sass, Sr. Tax Fuel Policy Analyst.

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