



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/Self-EMPLOYED DIVISION

January 31, 2024

Control Number: SBSE-04-0124-0009
Expiration Date: January 31, 2026
Impacted IRMs: 4.24.15, 4.24.2

MEMORANDUM FOR: SPECIALTY EXAMINATION, CHIEF, ESTATE & GIFT/EXCISE
TAX EXAM, EXCISE TAX EXAMINATION MANAGERS

FROM: Daniel R. Lauer Daniel R. Lauer Digitally signed by Daniel R.
Director, HQ Exam Lauer Date: 2024.01.31 13:38:36
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SUBJECT: Interim Guidance for Sampling Renewable Diesel

This memorandum issues interim guidance for sampling renewable diesel products until IRM 4.24.15 and 4.24.2 are published. Please ensure this information is distributed to all affected employees within your organization.

Purpose: The purpose of this memorandum is to revise procedures when securing samples of renewable diesel products.

Background/Source(s) of Authority: Form 9667, Sample Bottle Sealing and Identification Label, is utilized to securely seal samples of petroleum products obtained by FCO's and FCA's; or a Revenue Agent witnesses a taxpayer securing a sample. Form 9667 informs the Excise Forensic Lab (EFL) of where the product was obtained, the declared product, date the sample was taken, and the type of test to be completed. The current procedures do not include instructions to identify if the sample was obtained above or below the terminal rack. See IRM 4.24.15.15.1

When securing renewable diesel samples for Form 637 applications and fuel inspection purposes, it is important to indicate whether the sample was taken above or below the terminal rack because lubricity is not added until the product crosses the terminal rack. If the EFL receives a renewable diesel sample without a declaration of the sample being obtained above or below the terminal rack, the sample is tested as being obtained below the terminal rack. However, if the sample was actually obtained above the terminal rack, it would fail the ASTM standard due to the lack of lubricity, even if the product met all other requirements.

Procedural Change: When an FCO or FCA obtains a sample or an RA is observing the taxpayer securing the sample of renewable diesel the FCO, FCA or RA will indicate where the sample was obtained, either above or below the terminal rack. If the sample was obtained below the terminal rack, Form 9667 will indicate this by checking the "BTR" on the type of test portion of the label. See Example A. If the sample was

obtained above the terminal rack, Form 9667 will indicate this by writing “Above the Rack” in the type of test section on Form 9667. See Example B.

Effect on Other Documents: This guidance will be incorporated into IRM 4.24.15.15.1 Form 9667 Sample Bottle Sealing and Identification Label Required Information by January 31, 2026

Effective Date: January 31, 2024.

Contact: Excise Tax Policy, Jeff Buchholz Senior Tax Analyst or Program Manager
Kellie McCann.

Attachment; Example A and Example B

Distribution:

[IRS.gov \(http://www.irs.gov\)](http://www.irs.gov)

Attachment A – Samples taken above the rack.

SAMPLE BOTTLE SEALING AND IDENTIFICATION LABEL

Reference number: 200001359364 (Place on Bottle)

Reference number: 200001359364 (Place on Bottle)

(Bottle Label)

FCS I.D. 12345 DATE 9 / 8 / 2022

REFERENCE NUMBER:



200001359364

Type of Test: (Check ONLY one)
 Sulfur ___ BTR ___ Investigative Blitz ___
 Dye: Usage ___ Concentration ___ Field Concentration ___
 Biodiesel ___ 637 Registration Above the Rack

Declared Product:
 #1 Diesel ___ #2 Diesel ___ Jet ___ Bio % ___
 Renewable LS Kerosene ___ ULS Kerosene ___
 Gasoline: Octane ___ Ethanol % ___
 Other _____

TCN or City/State: Anywhere, USA

(Chain of Custody)

Number of Bottles associated with this sample 8

200001359364

FCS I.D. 12345 DATE 9 / 8 / 2022

Type of Test: Sulfur ___ BTR ___ Investigative Blitz ___
 Dye: Usage ___ Concentration ___ Field Concentration ___
 Biodiesel ___ 637 Registration Above the Rack

Declared Product: #1 Diesel ___ #2 Diesel ___ Jet ___ Bio % ___
 Renewable LS Kerosene ___ ULS Kerosene ___
 Gasoline: Octane ___ Ethanol % ___ Other _____

(Case File)

200001359364

FCS I.D. _____ DATE ___/___/___

Type of Test: Sulfur ___ BTR ___ Investigative ___ Blitz ___

Dye: Usage ___ Concentration ___ Field Concentration ___

Biodiesel ___ 637 Registration ___

Declared Product: #1 Diesel ___ #2 Diesel ___ Jet ___ Bio % ___

Renewable ___ LS Kerosene ___ ULS Kerosene ___

Gasoline: Octane ___ Ethanol % ___ Other _____

TCN or City/State: _____

Reference number: 200001359364 (Place atop lid of Bottle 2)

Reference number: 200001359364 (Place atop lid of Bottle 2)

Reference number: 200001359364
 (Place label around Bottle 2)

Reference number: 200001359364 (Place atop lid of Bottle 3)

Reference number: 200001359364 (Place atop lid of Bottle 3)

Reference number: 200001359364
 (Place label around Bottle 3)

Reference number: 200001359364 (Place atop lid of Bottle 4)

Reference number: 200001359364 (Place atop lid of Bottle 4)

Reference number: 200001359364
 (Place label around Bottle 4)

SAMPLE BOTTLE SEALING AND IDENTIFICATION LABEL

Reference number: 200001359364 (Place on Bottle)

Reference number: 200001359364 (Place on Bottle)

(Bottle Label)

FCS I.D. 12345 DATE 9 / 8 / 2022

REFERENCE NUMBER:



200001359364

Type of Test: (Check ONLY one)
 Sulfur ___ BTR Investigative Blitz ___
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Declared Product:
 #1 Diesel ___ #2 Diesel ___ Jet ___ Bio% ___
 Renewable LS Kerosene ___ ULS Kerosene ___
 Gasoline: Octane ___ Ethanol % ___
 Other ___

TCN or City/State: Anywhere, USA

(Chain of Custody) Number of Bottles associated with this sample 8
 200001359364 FCS I.D. 12345 DATE 9 / 8 / 2022

Type of Test: Sulfur ___ BTR Investigative Blitz ___
 Dye: Usage ___ Concentration ___ Field Concentration ___
 Biodiesel ___ 637 Registration

Declared Product: #1 Diesel ___ #2 Diesel ___ Jet ___ Bio% ___
 Renewable LS Kerosene ___ ULS Kerosene ___
 Gasoline: Octane ___ Ethanol % ___ Other ___

(Case File)

200001359364 FCS I.D. _____ DATE ___ / ___ / ___

Type of Test: Sulfur ___ BTR ___ Investigative ___ Blitz ___

Dye: Usage ___ Concentration ___ Field Concentration ___
 Biodiesel ___ 637 Registration ___

Declared Product: #1 Diesel ___ #2 Diesel ___ Jet ___ Bio% ___

Renewable ___ LS Kerosene ___ ULS Kerosene ___
 Gasoline: Octane ___ Ethanol % ___ Other ___

TCN or City/State: _____

Reference number: 200001359364 (Place atop lid of Bottle 2)

Reference number: 200001359364 (Place atop lid of Bottle 2)

Reference number: 200001359364
 (Place label around Bottle 2)

Reference number: 200001359364 (Place atop lid of Bottle 3)

Reference number: 200001359364 (Place atop lid of Bottle 3)

Reference number: 200001359364
 (Place label around Bottle 3)

Reference number: 200001359364 (Place atop lid of Bottle 4)

Reference number: 200001359364 (Place atop lid of Bottle 4)

Reference number: 200001359364
 (Place label around Bottle 4)