



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

February 25, 2020

Control Number: SBSE-04 -0220-0006  
Expiration Date: 02-24-2022  
Affected IRM: 4.24.8

MEMORANDUM FOR DIRECTOR, SPECIALTY EXAMINATION; CHIEF, ESTATE &  
GIFT / EXCISE TAX EXAM; AND TERRITORY/GROUP  
MANAGERS, EXCISE TAX EXAMINATION

FROM: Daniel R. Lauer by Acting Director

Lisa M. Piehl Digitally signed by Lisa M. Piehl  
Date: 2020.02.25 13:56:10  
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SUBJECT: Revised Interim Guidance on Report Writing Regular Agreed  
Cases - Unpaid Claim Allowed in Full

This memorandum supersedes and revises prior interim guidance SBSE-04-0719-0036 titled Unpaid Claim Allowed in Full – Report Writing issued July 30, 2019. Please ensure that this information is distributed to all affected employees within your organization.

**Purpose:** To revise prior interim guidance SBSE-04-0719-0036 because a new letter was published to address the transmittal of unpaid claims allowed in full.

**Background/Source(s) of Authority:** Interim guidance SBSE-04-0719-0036 states Letter 3401-E, *Excise No Change Report Transmittal*, should be used to transmit Form 5384, *Excise Tax Examination Changes and Consent to Assessment and Collection*, when an examined unpaid claim is allowed in full without additional tax proposed.

**Procedural Change:** Letter 6219, *Excise Claim Allowed in Full Report – Transmittal*, should now be used to transmit Form 5384, *Excise Tax Examination Changes and Consent to Assessment and Collection*, to the taxpayer when an unpaid claim is allowed in full without additional tax proposed. The Taxpayer is not required to sign the Form 5384.

**Effect on Other Documents:** This guidance will be incorporated into IRM 4.24.8, Excise Tax, Examination Guidance for Excise Claims for Refund or Abatement, within two years of the date of this memorandum.

**Effective Date:** February 25, 2020

**Contact:** If you have questions concerning this guidance please contact Kellie McCann, Program Manager, Excise Policy, (412)404-9607.

Attachment (the changed procedures)

Distribution:

[IRS.gov \(http://www.irs.gov\)](http://www.irs.gov) (If the guidance meets [E-FOIA criteria](#))

The following changes are hereby effective 02/25/2020 for IRM 4.24.8 Excise Tax, Examination Guidance for Excise Claims for Refund or Abatement. Note: The subsections in the IRM are being modified with additional information below. For this reason, the numbering sequence below keys to the IRM section numbering system. For example, the subsection below is numbered “3” rather than “2”. Subsection “2” remains in effect and is not modified.

#### **4.24.8.9.4 (02-XX-2020)**

##### **Report Writing Regular Agreed Cases – Unpaid Claim Allowed in Full**

(1) This section contains instructions for the preparation of reports when the taxpayer agrees with the examiner’s proposals to allow the claim in full. The taxpayer is not required to sign Form 5384 if an examined unpaid claim is allowed in full without additional tax proposed. However, if there are additional proposed adjustments, a signature is required.

(3) Letter 6219, *Excise Claim Allowed in Full Report – Transmittal*, should be used to transmit the report to the taxpayer.

(4) Letter 570-X, *Examination Report (Claim Allowed in Full)*, is used on an examined claim allowed in full. The excise examiner will prepare Letter 570-X, *Examination Report (Claim Allowed in Full)*, include his or her contact information in the contact section and retain an undated letter in the case file. The Group Manager will sign the letter on behalf of the Chief, Estate & Gift / Excise Tax Exam. CCP will date and mail Letter 570-X, *Examination Report (Claim Allowed in Full)*, to the taxpayer and representative, if applicable.