



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

March 21, 2023

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Expiration Date: March 21, 2025
Impacted IRM: 4.24.13

MEMORANDUM FOR: DIRECTOR, SPECIALTY EXAMINATION CHIEF ESTATE & GIFT/EXCISE TAX, EXCISE TAX TERRITORY MANAGERS, GROUP MANAGERS, FUEL COMPLIANCE OFFICERS AND FUEL COMPLIANCE AGENTS

FROM:

Timothy J. Bilotta

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Acting Director, Specialty Exam Policy

SUBJECT:

Fuel Compliance Inspections on Indian Tribal Lands

This memorandum issues interim guidance on conducting fuel compliance inspections on Indian Tribal Lands until IRM 4.24.13, Overview of Excise Fuel Compliance Program, is republished. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: Provide guidance to Fuel Compliance Officers (FCOs) and Fuel Compliance Agents (FCAs) when conducting fuel compliance inspections on Indian Tribal Lands.

Background/Source(s) of Authority: In April 2022 a Service Level Agreement (SLA) was established that supersedes the current Memorandum of Understanding (MOU) that was established in 2001 between TE/GE, Indian Tribal Governments (ITG) and SB/SE Excise Tax. The MOU established procedures for IRS employees to follow during compliance enforcement activities relating to excise taxes of tribal governments. The SLA now states: **IRS employees must contact ITG before making initial contact on Indian tribal government cases.**

Procedural Change: Effective immediately, FCOs and FCAs must contact ITG through the Specialist Referral System (SRS) system prior to visiting Indian Tribal Reservations for any protocol guidance (e.g., approval before entering tribal lands). However, sufficient time may not always exist to contact ITG through the SRS system, especially if a matter requires expediency or is impromptu. In those instances, FCOs and FCAs must make their best efforts to contact the ITG employees listed in the *Administrative Contacts* section of the attached SLA prior to contacting the tribal entity, and the ITG employees will make their best efforts to respond

immediately with any background about a tribe that might be helpful to the FCO or FCA. SB/SE Excise Tax will also notify and coordinate with ITG when follow-up compliance activity is warranted. Refer to IRM 4.46.3.2.6, Specialist Referral System (SRS), to obtain procedures on how to utilize the SRS.

Effect on Other Documents: This guidance will be incorporated into IRM 4.24.13 by January 21, 2025.

Effective Date: March 21, 2023

Contact: If you have any questions contact SBSE Excise Tax Policy

Attachment: SLA Excise TEGE Agreement

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