August 13, 2021

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

FROM: Kellie L. McCann
Acting Director, Examination Specialty Policy


This memorandum issues interim guidance for a change in fuel related penalty package enclosures to be included with Letter 3145 and Letter 3057 until IRM 4.24.16, Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures is published. Please ensure this information is distributed to all affected employees in your organization.

Purpose: To revise procedures for enclosures to be included with fuel related penalty packages that include Letters 3145 and 3057.

Background/Source(s) of Authority: A taxpayer must complete Form 12009, Request for an Informal Conference and Appeals Review, and send it to the group manager within 30 days of receipt of the penalty package for an informal conference.

To improve Internal Revenue Service customer service, Letter 3145 was revised June 2021 to include 2 copies of Form 12009. This provides the taxpayer a copy for their records.

The following sections in IRM 4.24.16 provide guidance on penalty package enclosures for Letters 3145 and 3057, and currently require 1 copy of Form 12009:

- IRM 4.24.16.2.5, Inspections Resulting in a Potential IRC 6715 Violation
• IRM 4.24.16.2.6, Inspections Resulting in a Potential IRC 6715A Violation
• IRM 4.24.16.2.7, Inspections Resulting in a Potential IRC 6717 Violation
• IRM 4.24.16.2.8, Inspections Resulting in a Potential IRC 6720A Violation

**Procedural Change:** Effective immediately, SB/SE Estate & Gift / Excise Tax Exam must include (2 copies) of Form 12009 in addition to all other listed enclosures with each penalty package listed above.

**Effect on Other Documents:** This guidance will be incorporated into IRM 4.24.16 by August 13, 2023 and Letter 3057 will be updated to reflect the change by August 13, 2023.

**Effective Date:** This guidance is effective August 13, 2021.

**Contact:** If you have any questions regarding this memorandum, you may contact Karmen Apitz-Porter, Excise Tax Policy Analyst at karmen.d.apitz-porter@irs.gov or (763) 347-7412.

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