



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 10, 2020

Control Number: SBSE 04-0920-0064
Expiration Date: 09/10/2022
Affected IRM: 4.24.21.5.3.1

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

FROM: Wanda R. Griffin, Director
SB/SE, Specialty Exam Policy Wanda R. Griffin Digitally signed by Wanda R. Griffin
Date: 2020.09.10 14:12:55 -04'00'

SUBJECT: Interim Guidance on IRM 4.24.21.5.3.1, No Change Excise Report Non-Filed Excise Return Report Forms, Letters and Closing Procedures, Obsolete

This memorandum issues guidance on IRM 4.24.21.5.3.1, No Change Excise Report Non-Filed Excise Return Report Forms, Letters and Closing Procedures, until IRM 4.24.21, Excise Tax, Case Closings is revised. Please ensure this information is distributed to all affected employees within your organization.

Purpose: IRM 4.24.21.5.3.1, No Change Excise Report Non-Filed Excise Return Report Forms, Letters and Closing Procedures, is obsolete.

Additional Guidance: For guidance regarding filed excise returns, refer to IRM 4.24.21.5.3, Closing Procedures for No Change Excise Examinations. For guidance regarding Substitute for Return Non-Filed excise cases, refer to IRM 4.24.21.5.5, Closing Procedures for No Liability Closures.

Effect on Other Documents: This guidance will be incorporated into IRM 4.24.21 by September 10, 2022.

Effective Date: This guidance is effective September 10, 2020.

Contact: If you have any questions regarding this guidance, please contact Kellie L. McCann, Excise Tax Policy Program Manager.

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