



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

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SMALL BUSINESS/SELF-EMPLOYED

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MEMORANDUM FOR EXCISE TERRITORY MANAGERS AND EXCISE TAX GROUP
MANAGERS, SMALL BUSINESS/SELF-EMPLOYED

FROM: Holly L. McCann/s/*Holly L. McCann*
Chief, Excise Tax Program

SUBJECT: Interim Guidance on Taxpayer Advocate Service (TAS)
Referrals and Inquires to Form 637 Registration Program

The purpose of this memo is to establish procedures for resolving TAS referrals, including those involving review, approval or rejection for Form 637 registration applications.

When inquiries are received concerning initial Form 637 registration applications about which no determination has been made, but the taxpayer requests that the application be expedited, the field group manager should review the facts and circumstances surrounding the case and make a determination. The review should include discussions with the Registration Manager. Factors to consider include, but are not limited to, the following:

- 1) What hardship would the taxpayer suffer should the application not be expedited?
- 2) When was the application filed and how long has the application been in process?
- 3) Is there a pending deadline that must be met?
- 4) What case actions have occurred to date?
- 5) What is the reason for the delay?

If the case should be expedited, the Registration group manager will issue the registration number. The Excise Tax field manager will direct the employee to complete the case and forward to the Registration Group. The field group will be responsible for communicating the results of the decision to the taxpayer.

If the inquiry originates directly from the taxpayer via the Excise Tax Hotline, the Tax Examiner should contact the assigned group manager and the Registration manager within two business days of the taxpayer call to provide the taxpayer's name, EIN and contact information.

If you have any questions, please contact Jackie Monbeck, Excise Tax Manager.

CC: www.irs.gov