



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

November 9, 2011

SMALL BUSINESS/SELF-EMPLOYED

Control #: SBSE-04-1111-096
Affected IRM: 4.24.2
Expiration Date: June 1, 2012

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: Reissue Interim Guidance on Initial 637 Applications Assigned
To Excise Tax Field Groups

The purpose of this memorandum is to reissue interim guidance memo SBSE-04-1110-065 dated 11-30-2010 on initial 637 applications assigned to Excise Tax field groups. This reissuance memo also clarifies the starting date for the 60 day period to complete all initial 637 applications by Excise field groups. Please ensure that this information is distributed to all affected employees within your organization.

Effective the date of this memo, all initial 637 applications will be completed within 60 days from assignment to the Excise Tax field group manager on the Examination Returns Control System (ERCS).

This guidance will be incorporated into IRM 4.24.2.3.3, Overview of Field Group Reviews, and 4.24.2.8, Action on the Application, by June 1, 2012.

If you have any questions please contact Lisa Davis, National 637 Coordinator.

CC: www.irs.gov