MEMORANDUM FOR DIRECTOR, SPECIALTY EXAMINATION; CHIEF, E&G/EXCISE; TERRITORY AND GROUP MANAGERS

FROM: Daniel R. Lauer  
Director, Examination-Specialty Policy

SUBJECT: Reissuance of Obtaining Renewable Diesel Samples

The purpose of this memorandum is to reissue and extend SBSE-04-1218-0014 dated December 10, 2018 regarding securing renewable diesel samples. Please ensure this information is distributed to all affected employees within your organization.

Generally, renewable diesel samples are collected to determine whether Form 637 AB, NB and SB registrants and applicants meet the requirements for registration. IRM 4.24.15.14.2 (2) will be revised to require the collection of eight one-ounce samples to provide an adequate number of samples for lab testing.

This interim guidance is effective upon issuance.

This interim guidance will be incorporated into IRM 4.24.15, Excise Fuel Compliance Inspection, Sampling, and Shipping and IRM 4.24.2 Excise Tax, Form 637 Excise Tax Registrations within one year of issuance.

If you have questions contact Kellie L. McCann, Program Manager, Excise Tax Policy.

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