



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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

FROM: DANIEL R. LAUER Daniel R. Lauer Digitally signed by Daniel R. Lauer
Date: 2019.12.05 16:09:04 -05'00'
DIRECTOR, EXAMINATION – SPECIALTY POLICY

SUBJECT: Processing of Delinquent Excise Tax Returns Secured by Examiners

The purpose of this memorandum is to provide interim guidance for processing delinquent excise tax returns secured by examiners.

IRM 4.24.4.6.11, *Delinquent Return – No Examination Taken*, outlines actions to take when an examiner receives a delinquent return that is not associated with an examination. However, current IRM procedures do not outline actions to take when an examiner secures a delinquent return related to an open examination.

Effective immediately, IRM 4.24.6.11.1 adds procedural instruction for processing a delinquent excise tax return secured in association with an examination:

IRM 4.24.6.11.1 - (MMDDYY)

Delinquent Returns – Examination Action Taken

If an excise examiner secures a delinquent return on which examination action is taken, refer to IRM 4.4.9.5, *Delinquent Return Secured – No TC 150 Posting*, for processing steps and procedures.

If you have any questions, contact Kellie McCann, Excise Tax Policy Program Manager, at (412) 404-9607.

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