



SMALL BUSINESS/Self-EMPLOYED DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

December 10, 2020

Control Number: SBSE-04-1220-0097
Expiration Date: December 10, 2021
Impacted IRMs: 4.24.15 and 4.24.2

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

FROM: Wanda R. Griffin,
Director, Specialty Exam Policy

SUBJECT: Reissuance of Obtaining Renewable Diesel Samples

The purpose of this memorandum is to reissue interim guidance in SBSE-04-1119-0058 dated November 6, 2019, regarding securing renewable diesel samples. Please ensure this information is distributed to all affected employees within your organization.

Procedural Change: 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.

Effective Date: This interim guidance is effective upon issuance.

Expiration Date: 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.

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

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