



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: March 08, 2026

Control Number: SBSE-04-0326-0024  
Expiration Date: 03/08/2028  
Impacted IRM: 4.24.16

MEMORANDUM FOR: All Excise Employees

FROM: Heather Yocum  
Acting Director, Specialty Examination Policy (SEP)

  
Digitally signed by Heather J. Yocum  
Date: 2026.03.08 19:17:17 -0400  
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2025.001.20997

SUBJECT: Electronic Closing of Fuel Compliance Cases

This memorandum issues guidance on case file closing of inspections completed by Fuel Compliance Officers (FCOs) until IRM 4.24.16 is published. Please ensure that this information is distributed to all affected employees within your organization.

**Purpose:** To provide guidance on electronic case closures.

**Background/Source(s) of Authority:** Issue Management System (IMS) was previously approved as a storage hub for all Excise cases. However, dyed fuel penalty cases could not be processed in this manner due to systemic limitations. Once a case is closed IMS would not allow outside business units to access cases electronically. The recent IMS update has corrected this issue.

**Procedural Change:** Cases closed in IMS will no longer be printed and mailed to the Group Manager. FCOs will follow the closing steps in IRM 4.24.16 that apply to the specific result of the inspection.

When a dyed fuel penalty is unagreed and moving to appeals the Group Manager will follow IRM 4.24.16.3.1, Appeals Case Routing Procedures for Penalty Cases. The Group Manager will then close the case to Tech Services and update the status to 21 and disposal code 07. To forward the cases to Tech Services the Group Manager will email Diana Harris and Carolyn L Miles the following;

- Form 3198, Special Handling Notice for Examination Case Processing
- Form 12009 – Request for an Informal Conference and Appeals Review
- Form 8278, Assessment and Abatement of Miscellaneous Civil Penalties
- Completed Appeals Check sheet (Attachment 1)
- Form 3210, Document Transmittal

**Effect on Other Documents:** This guidance will be incorporated into IRM 4.24.16 by March 08, 2028

**Effective Date: March 08, 2026**

**Contact:** Jeff Buchholz, SBSE Excise Tax Policy, Jeffrey.A.Buchholz@irs.gov

**Attachment:**  
Attachment 1

**Distribution:**  
IRS.gov (<https://www.IRS.gov>)

**Attachment 1 Interim Guidance: SBSE - 04 - 0326 - 0024**

**INDEPENDENT OFFICE OF APPEALS ELECTRONIC CASE RECEIPT CHECK SHEET**

<p>Complete this form for cases being submitted to Account &amp; Processing Support (APS) for case carding in Appeals. Attach this form to the Appeals Electronic Case Receipt (AECR) SharePoint application.</p> <p><b>Note: If applicable, all fields must be completed with relevant information.</b></p>		
<p>Provide Supplier Feeder System with Electronic Records (IMS, RGS/CEAS, RCCMS):</p>		<p>IMS Case Number:</p>
<p>Origination BOD, (TS, SBSE, LBI, TEGE):</p>	<p>Manager Name:</p>	<p>Manager Number:</p>
<p>TP Name, Address and TIN/EIN:</p>		
<p>REP Name and Address:</p>		
<p>CIC/LCC Indicator: Y or N</p>	<p>Activity Code(s):</p>	<p>International Issue: Y or N</p>
<p>Tax Period(s):</p>	<p>Statute Date(s): Provide for each tax period</p>	
<p>Related Cases (Including Related Periods &amp; Statutes to Related Cases):</p>		
<p>Most Significant Issue and Dollar Amount:</p>		
<p>Is Case on AIMS? <input type="checkbox"/> Yes <input type="checkbox"/> No      If Yes, is AIMS in Status 81? <input type="checkbox"/> Yes <input type="checkbox"/> No</p>		
<p>Location of Protest (attached to SharePoint, IMS, RCCMS, etc.):</p>		
<p>Date of Protest:</p>		
<p>Location of Statute Extensions, if applicable:</p>		
<p>Location &amp; Contact Information for Paper Administrative File, or Additional Information/Remarks:</p>		