



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

May 5, 2016

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MEMORANDUM FOR DIRECTOR, SPECIALTY EXAMINATION; CHIEF, EXCISE TAX EXAMINATION; EXCISE TAX EXAMINATION, TERRITORY AND GROUP MANAGERS; AND EXCISE TAX EXAMINATION, REVENUE AGENTS AND FUEL COMPLIANCE AGENTS

FROM: Alfredo Valdespino /s/ *Alfredo Valdespino*  
Director, Specialty Examination Policy

SUBJECT: Interim Guidance for Approval and Assignment of Fuel Related Compliance Work and Form 637 Compliance Reviews to General Territories

The purpose of this memorandum is to provide guidance on the approval and assignment of fuel-related compliance work and Form 637 compliance reviews. In addition, incorporates organizational title changes resulting from the FY15 SB/SE Compliance Realignment until a revised IRM 4.24.4, *Excise Taxes, Excise Fuel Taxes Workload, Policies and Procedures*, and IRM 1.1.16, *Organization and Staffing, Small Business and Self-Employed Division*, are published. Please ensure this information is distributed to all affected employees within your organization.

This interim guidance is effective upon issuance and remains in force until its expiration on the issue anniversary date or when superseded by a revised IRM 4.24.4, *Excise Taxes, Excise Fuel Taxes Workload, Policies and Procedures*, or updated interim guidance.

Currently, IRM 4.24.4.4.1(1), *Assignment and Grade Level of Form 637 Registration Initial Applications, Compliance Reviews, and Other IRC 4101 Case Work*, provides fuel territories have primary responsibility for all fuel related compliance work, with fuel related casework or compliance reviews being assigned to general territories when workload or staffing deficiencies dictated.

Note: Approval of the Chief, Excise Tax Program is required before any assignment of fuel workload outside of the fuel territories.

IRM 4.24.4.4.1(2) provides fuel territories are responsible for conducting all fuel related Form 637 Registration initial applications and compliance reviews

IRM 4.24.4.4.1(9) provides all "S" "X" or "CB" activity letter cases requiring reassignment beyond the fuel territories must be coordinated through the 637 Registration Group Manager and PSPWIC Manager.

IRM 4.24.4.4.1(10) provides fuel territories are responsible for all fuel related Form 637 activity letters (for example, K, M, W, Y, AB, AF, AL, AM, BC, CC, NB, UA, UB, UP and UV).

**Effective Immediately:**

1. Fuel territories are primarily responsible for completing all fuel related compliance work. However, if the Chief, Excise Tax Examination determines that workload or staffing deficiencies require, fuel-related compliance work may be assigned to general territories
2. If the Chief, Excise Tax Examination determines that workload or staffing deficiencies require, fuel-related Form 637 initial applications and compliance reviews, EXCEPT those involving activity letters S, X and CIC cases, may be assigned to general territories.

IRM 4.24.4.4.1(9) and (10) are superseded by this IGM.

If you have questions concerning this interim guidance, contact Edward A. Kipping, Acting Program Manager, Excise Fuel Tax Policy; or Lisa M. Davis-Oglesby, Analyst, Excise Fuel Tax Policy.

**Effect on Other Documents:** This guidance will be incorporated into IRM 4.24.4, *Excise Fuel Taxes Workload, Policies and Procedures*, by 05/05/2017.

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