MEMORANDUM FOR DIRECTOR, SPECIALTY EXAMINATION; CHIEF, EXCISE TAX EXAMINATION; TERRITORY AND GROUP MANAGERS

FROM: Alfredo Valdespino /s/ Alfredo Valdespino
Acting Director, Examination - Specialty Policy

SUBJECT: Form 637 Review Enclosures with Correspondence to Representatives and Appointees

The purpose of this interim guidance is to clarify procedures when sending Letter 3689, Letter of Registration, Letter 5023, Notification of Change in Form 637 Registration Number, and Letter 3696, Summary of Compliance Review, when a valid Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, is on file for the taxpayer. Publications sent to the taxpayer should always agree with the enclosures listed on the taxpayer's cover letter to avoid confusion. However, blank forms and publications available on IRS.gov should not be included when sending Letter 3689, Letter 5023, or Letter 3696 with Letter 937, Transmittal Letter for Power of Attorney, to representatives and appointees. For example, Publication 5039, Terms and Conditions of Registration for Form 637, should not be included with the representative’s or appointee’s copy of Letter 3689, Letter 5023, or Letter 3696. This guidance is consistent with the Form 2848 and Form 8821 instructions, which state that representatives and appointees will not receive forms, publications, and other related materials with the notices. Please ensure this information is distributed to all affected employees within your organization.

This guidance is effective immediately and will be incorporated into IRM 4.24.2, Excise Tax, Form 637 Excise Tax Registrations, within two years of issuance.

If you have questions, you may contact me or have a member of your staff contact Edward A. Kipping, Acting Program Manager, Examination - Specialty Policy, Excise Tax Fuel Policy.

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