

## IRM PROCEDURAL UPDATE

**DATE:** 10/13/2016

**NUMBER:** wi-21-1016-1531

**SUBJECT:** Transfer Number for Installment Agreements; Names of IAT Tools; Type of Fuel and CRN to Include Kerosene for Use in Aviation

**AFFECTED IRM(s)/SUBSECTION(s):** 21.7.8

**CHANGE(s):**

### IRM 21.7.8.3.1(1) Updated transfer number for Installment Agreements.

1. Centralized Excise inquiries received by Accounts Management (AM) Customer Service Representatives (CSR) are considered out of scope. The CSR may prepare a referral (IRM 21.3.5, *Taxpayer Inquiry Referrals Form 4442*) or transfer the call as follows:

**NOTE:** Sites that have the Infrastructure Upgrade Project (IUP) numbers should use the four-digit number to transfer calls.

<b>If ...</b>	<b>Then ...</b>
Tax Law issues relating to Excise taxes	See IRM 21.1.1.6, <i>Customer Service Representative (CSR) Duties</i> , for new tax law procedures.
Installment Agreement/Reinstatement	Transfer #92089
Account issues related to Excise taxes	Transfer #90284  IUP #3021  <b>NOTE:</b> Advise the caller that you are going to attempt to transfer the call to the Excise toll-free number and provide the number, 1-866-699-4096, to the caller. If the call does not go through, they can dial that number directly (See hours of operation in paragraph (4) below).  <b>CAUTION:</b> If you misroute a call to Excise, they cannot transfer the caller to another

	number. They must instruct the taxpayer to hang up and dial the correct area. <b>Excise cannot transfer calls.</b>
Tax Law issues relating to Affordable Care Act (ACA) Excise Tax, Indoor Tanning Services, Medical Device, and Patient-Centered Outcomes Research (PCOR) Trust Fund Fee	Transfer #92113  IUP #1113

**IRM 21.7.8.3.4(1) Updated names of the IAT tools.**

1. Effective June 17, 2013, Excise Operation employees are required to use the mandated Integrated Automation Technologies (IAT) tools shown in the table below. The IAT tools simplify taxpayer account processing by assisting the user with IDRS research and input. The required use of these tools applies to all phone and paper programs.

<b>Mandated Use</b>	<b>Suggested Use</b>
ACT ON	BMFO RCA
Address	Fill Forms
Credit Transfer	Name Search
Disclosure	Phone Number
ESTAB	Quick CC
FRM49	Manual Refund
Letters	REQ54
Payment Tracer	REQ77
TC Tracer	Code Search Index (CSI)
	Undeliverable Tool
	UP Histories

**NOTE:** Due to the volume of IRC 6427 interest bearing fuel claims (Ultimate Vendor claims reported on Form 8849, Schedules 2, 3, and 8), the Excise Operation is unable to use the IAT Manual Refund Tool for fuel claim manual refund preparation and monitoring.

**IRM 21.7.8.4.5.5(3) Updated the Type of Fuel and CRN to include Kerosone for use in aviation.**

3. The person who reported on Form 720 and paid the second tax to the government is the only person eligible to make this claim. Types of fuel that are allowable on the claim are:

Type of Fuel	CRN
Gasoline	362
Aviation gasoline	324
Diesel fuel	360
Kerosene	346
Diesel-water fuel emulsion	309
Dyed diesel fuel, dyed kerosene, and other exempt removals	303
Kerosene for use in aviation	369
Kerosene for use in commercial aviation (other than foreign trade)	355