



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

4.24.3

JULY 10, 2012

## EFFECTIVE DATE

(07-10-2012)

## PURPOSE

- (1) This transmits obsolete IRM 4.24.3, Excise Taxes, Selection, Assignment and Monitoring of Workload. All relevant content has been moved to other IRM sections as listed in table below.

## MATERIAL CHANGES

- (1) The material contained in this IRM section has been moved as follows:

IRM Number	Content Moved To IRM
4.24.3.1 Selection, Assignment and Monitoring of Workload-Overview	Moved to 4.24.18.1(3) and modified for clarity
4.24.3.1.1 Types of Excise Returns Considered	Not relevant content
4.24.3.2 Organizational Structure of Excise Planning and Special Programs (PSP)	Obsolete
4.24.3.3 PSPWIC Overview	Moved to 4.24.18.1.2
4.24.3.4 Lead Development Overview	Not relevant content
4.24.3.4.1 Lead Submission Procedures	Moved to 4.24.18.4.1 and updated
4.24.3.5 Types of Leads	Moved to 4.24.18.3.1 and redefined
4.24.3.5.1 Identification and Selection of Filer Leads	Not relevant content
4.24.3.5.1.1 CEO Claim Classification Procedures	Moved to 4.24.18.3.4 and updated
4.24.3.5.2 Non-Filer Leads Processing	Moved to 4.24.18.4.1 and expanded
4.24.3.5.3 Leads from 637 Validations and Reviews	Moved to 4.24.2.3.3
4.24.3.5.4 Time-Sensitive Leads	Moved to 4.24.18.4.1 and updated
4.24.3.5.5 Leads from the Specialist Referral System (SRS)	Moved to 4.24.18.3.6

<b>IRM Number</b>	<b>Content Moved To IRM</b>
4.24.3.5.6 (08-13-2008) Leads from the Excise Files Information Retrieval System (ExFIRS)	Moved to 4.24.18.8 and expanded
4.24.3.5.6.1 Leads from the Excise Summary Terminal Activity Reporting System (ExSTARS)	Moved to 4.24.18.8 and expanded
4.24.3.6 Classification Planning and Selection Criteria	Moved to 4.24.18.6 and updated
4.24.3.7 Informants Claim for Reward	Moved to 4.24.18.3.3(d) and updated
4.24.3.8 Overview of Case Building	Moved to 4.24.18.6 and updated
4.24.3.8.1 Integrated Data Retrieval System (IDRS)	Moved to 4.24.18.6.2.5 and expanded
4.24.3.8.2 Currency and Banking Retrieval System (CBRS) U.S. Customs Excise Tax Documents	Not relevant
4.24.3.9 Control of Excise Returns	Moved to 4.24.18.7.1 and updated
4.24.3.9.1 Master File Control of Non Paid Selected Fuel Claims	Moved to 4.24.18.3.4 and 4.24.8.5.1
4.24.3.9.2 Excise Tax Grading Guidelines	Moved to 4.24.18.6.2.5 and updated
4.24.3.10 Consideration of Collectibility	Moved to 4.24.18.6.2.5 and updated
4.24.3.11 Ordering of Inventory	Moved to 4.24.18.9.1 and updated
4.24.3.12 Shipment of Inventory	Moved to 4.24.18.9.1 and updated
4.24.3.13 Project Development	Moved to 4.24.18.2 and expanded
4.24.3.13.1 Use of Project and Tracking Codes	Moved to 4.24.18.7
4.24.3.13.2 Project Development - Fed/State Agreements	Moved to 4.24.18.3.5
4.24.3.14 Compliance Initiative Projects (CIP)	Moved to 4.24.18.2.2 and updated
4.24.3.15 Midwest Automated Compliance System - MACS	Obsolete

<b>IRM Number</b>	<b>Content Moved To IRM</b>
4.24.3.16 Return Preparer Program Cases	Moved to 4.24.18.2.3 and updated
4.24.3.17 Collateral Referrals and Examination Transfers between Operating Divisions	Moved to 4.24.18.4.1(9)
4.24.3.18 PSPWIC Program Monitoring Overview	Moved to 4.24.18.17 and updated to reflect reorganization
4.24.3.19 Overview of Excise PSP Field Operations	Obsolete
4.24.3.19.1 Annual Excise Tax Plan	Moved to 4.24.18.17 and updated to reflect reorganization
4.24.3.19.2 Excise PSP Field Monitoring Overview	Moved to 4.24.18.17 and updated to reflect reorganization

**EFFECT ON OTHER DOCUMENTS**

IRM 4.24.3 dated 8-13-2008 is now obsolete.

**AUDIENCE**

This section is for SBSE Excise Managers, Examiners, and Specialists.

/s/ John Imhoff  
Director, Specialty Programs  
Small Business/Self Employed

