



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.24.12

APRIL 25, 2012

EFFECTIVE DATE

(04-25-2012)

PURPOSE

- (1) This transmits obsolete IRM 4.24.12, Excise Tax, Excise Tax Technical Guidance Program. Guidance has been moved to IRM 4.24.6.13 or is now obsolete.

MATERIAL CHANGES

- (1) The material previously contained in IRM 4.24.12.1, Excise Tax Technical Guidance Overview, has been updated and moved to IRM 4.24.6.13, Requesting Excise Subject Matter Expert Assistance.
- (2) The material in IRM:
 - a. 4.24.12.2, Excise Issue Specialist program Overview and Definitions,
 - b. 4.24.12.3, General Duties and Responsibilities of the EIS,
 - c. 4.24.12.3.1, HQ EIS Program Coordinator Responsibilities,
 - d. 4.24.12.3.2, Excise Issue Specialists Responsibilities, and
 - e. 4.24.12.4 Excise Technical Advisor Meetingsis now obsolete. The Excise Issue Specialist program has been discontinued and is now considered a function of Excise Tax Policy and Excise Fuel Policy.
- (3) The material previously contained in IRM 4.24.12.5, Coordinated Excise Issues, has been moved to IRM 4.24.6.13.1, Coordinated Issues.
- (4) The material previously contained in IRM 4.24.12.6 Coordination of Excise Technical Advise and Guidance has been moved to IRM 4.24.6.13.2, Coordination of Excise Technical Advise and Guidance.
- (5) The material previously contained in IRM 4.24.12.7 Excise Technical Advise Memorandum Procedures has been moved to IRM 4.24.6.13.3, Excise Technical Advise Memorandum Procedures.

EFFECT ON OTHER DOCUMENTS

IRM 4.24.12 dated 8-13-2008 is now obsolete. Portions of content have been moved to IRM 4.24.6.13, Excise Tax Examiner Responsibilities, dated 10-7-2011.

AUDIENCE

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

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

