



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.24.14

JULY 1, 2025

EFFECTIVE DATE

(07-01-2025)

PURPOSE

- (1) This transmits revised IRM 4.24.14, Excise Tax, Excise Fuel Compliance Safety, Uniform and Motor Vehicle Requirements.

MATERIAL CHANGES

- (1) This revision complies with the January 2025 Executive Orders and Office of Personnel Management guidance. The previous Material Changes Table was removed to comply with current DEI guidance.

EFFECT ON OTHER DOCUMENTS

This material supersedes IRM 4.24.14, dated May 24, 2024.

AUDIENCE

This IRM provides direction to the Chief, Estate & Gift/Excise Tax Exam, Territory Managers (TMs), Group Managers (GMs), and Fuel Compliance Agents (FCAs). FCAs are collectively referred to throughout this IRM as “employees.”

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4.24.14

Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements

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4.24.14.1
(05-14-2024)
Program Scope and Objectives

- (1) **Purpose** - This IRM provides directives, authorities, and responsibilities for the Fuel Compliance Program to:
 - a. Promote a proactive safety and health culture that supports the IRS mission.
 - b. Ensure that employees and managers comply with federal, state, and local regulations, as well as, IRS safety and health rules and policies, and laws.
 - c. Prevent injuries, illnesses, and accidents involving employees.
 - d. Operate government leased motor vehicle for official government business per regulations.
- (2) **Audience** - The intended audience of this IRM includes the Chief, Estate & Gift/Excise Tax Exam, TMs, GMs, FCOs, and FCAs.
- (3) **Policy Owner** - Director, Examination – Specialty Policy, owns the policies contained herein.
- (4) **Program Owner** - Program Manager, Excise Tax Policy, is responsible for the administration, procedures and updates related to the fuel compliance program.
- (5) **Primary Stakeholders** - Other areas that are affected by these policies and procedures include Facilities Management Security Services (FMSS) and the Excise Forensics Laboratory (EFL).

4.24.14.1.1
(05-14-2024)
Background

- (1) The Fuel Compliance Program started in June 1994, following passage of the Omnibus Budget Reconciliation Act of 1993 that became effective on January 1, 1994. Initially, the focus of the program was on the proper sale and use of diesel fuel indelibly dyed in accordance with IRS regulations. In subsequent years, the program adapted as the fuel industry changed. Fuel inspections now involve a broader range of taxable fuels, as well as alternative fuels. For compliance purposes, it is essential employees, GMs, and senior management officials understand and follow the technical guidance explained in this IRM.

4.24.14.1.2
(05-14-2024)
Authority

- (1) Authority – Physical examinations are conducted under *5 CFR 339*, Medical Qualification Determinations:
 - Subpart A – General,
 - Subpart B – Medical Standards, Physical Requirements, and Medical Evaluation Programs, and
 - Subpart C – Medical Examinations.
- (2) *29 CFR 1910.1200(b)(1)* requires that each employer is required to provide information to their “employees about the hazardous chemicals to which they are exposed by means of a hazard communication program, labels, other forms of warning, safety data sheets, information and training.”

4.24.14.1.3
(05-14-2024)
Responsibilities

- (1) Director, Specialty - Examination Policy, is responsible for the procedures and policies in this IRM.
- (2) Program Manager, Excise Tax Policy, is responsible for ensuring that the procedures are accurate and updated regularly, as needed.

- (3) Chief, Estate & Gift/Excise Tax Exam, is responsible for ensuring the procedures within this IRM are adhered to.
- (4) The TMs, Excise Tax Examination, are responsible for ensuring that the GMs are aware and adhere to the procedures in this IRM.
- (5) The GMs, Excise Tax Examination, are responsible for ensuring their employees adhere to the procedures in this IRM.
- (6) The FCO and FCA groups are responsible for following all procedures in this IRM, as it pertains to fuel compliance safety, uniform, and motor vehicle requirements.

4.24.14.1.4
(05-14-2024)

Program Management and Review

- (1) The goal of this IRM is to provide guidance that will enable employees to properly conduct inspections in a safe environment, describe required PPE and mandatory attire, and to provide guidance as it pertains to motor vehicle management. Following this guidance will ensure employee's safety and adherence to the motor vehicle requirements outlined in IRM 1.14.17, Motor Vehicle Fleet Management Program, and Treasury Directives 74-01 and 74-06.
- (2) The effectiveness of employees and GMs following the procedures outlined in this IRM is evaluated with the use of the following:
 - Incident/accident reports
 - Recurring Hazardous Communication Program (HCP) training and certifications
 - Periodic sampling, packing and shipping training and certifications
 - Mileage log data entry analysis
 - Annual motor vehicle operator training classes and certifications
- (3) The GM conducts the following reviews:
 - Condition of the fleet vehicle and use in an authorized manner
 - Mileage log - standard and comprehensive
 - Work planning

4.24.14.1.5
(05-30-2018)

Program Controls

- (1) All information management systems that are utilized have safeguard measures in place which address all key components of Information Technology (IT) security to restrict access to sensitive data.

4.24.14.1.6
(05-14-2024)

Terms and Acronyms

- (1) The following table contains the definitions of the terms utilized throughout this IRM.

Term	Definition
E-85	85 percent denatured ethanol fuel and 15 percent gasoline.
Federal Occupational Health	Federal Occupational Health (FOH) is a non-appropriated agency within the Program Support Center (PSC) of the U.S. Department of Health and Human Services (HHS). FOH works in partnership with federal organizations nationally to design and deliver comprehensive occupational health solutions exclusively to federal employees.

Term	Definition
Hazard Communication Program	All employers with hazardous chemicals in their workplaces must prepare and implement a written hazard communication program, and must ensure that all containers are labeled, employees are provided access to Safety Data Sheets (SDSs), and an effective training program is conducted for all potentially exposed employees.
Home-to-Work Transportation	Use of a motor vehicle between an employee's residence and place of employment qualifies as transportation for an official purpose only when the Secretary of the Treasury determines that transportation between residence and various locations is required for performance of field work, in accordance with applicable regulations.
Personal Protective Equipment	Personal Protective Equipment (PPE) refers to protective clothing, helmets, goggles, or other garments or equipment designed to protect the wearer's body from injury or exposure. The hazards addressed by protective equipment include physical, electrical, heat, chemicals, biohazards, and airborne particulate matter.
Safety Data Sheet	A Safety Data Sheet (SDS) is a document that contains information on the potential health effects of exposure to chemicals, or other potentially dangerous substances, and on safe working procedures when handling chemical products.

(2) The following table contains the acronyms utilized throughout this IRM.

Acronym	Definition
ANSI	American National Standards Institute
EFL	Excise Forensics Lab
FCA	Fuel Compliance Agent
FCO	Fuel Compliance Officer
FC HCP	Fuel Compliance Hazard Communication Program
FOH	Federal Occupational Health
FMSS	Facility Management Security Services
GSA	General Services Administration
GM	Group Manager
HCP	Hazard Communication Program
HCS	Hazard Communication Standard
HTW	Home-to-Work
ISEA	International Safety Equipment Association

Acronym	Definition
MOU	Memorandum of Understanding
TM	Territory Manager
OSHA	Occupational Safety and Health Administration
PPE	Personal Protective Equipment
SDS	Safety Data Sheet
SETR	Single Entry Time Reporting

4.24.14.2
(05-14-2024)

Safe Work Environment

- (1) There are safety concerns inherent in locations where inspections are performed and taxable fuel samples are collected.
- (2) Employee's safety and the safety of others in all locations where fuel inspections and examinations are performed must be the priority. Adhering to safety guidelines will significantly improve the ability to maintain a safe and healthy work environment. For more detailed guidance, refer to IRM 4.2.1, General Examination Information.
- (3) Employees are trained to understand that all taxable fuels are dangerous to smell, touch, or ingest and that the vapors of all taxable fuels will ignite when exposed to an open flame.
- (4) Employees are trained, equipped, and certified to safely sample and ship all taxable fuels.
- (5) Employees and GMs are responsible for implementing provisions contained in IRM 1.14.5, Occupational Health and Safety Program. This includes identifying, preventing and reporting unsafe or unhealthy working conditions. Various internal systems exist to assist GMs in meeting the requirements of this section. See the Employee Resource Center (ERC) website at *Environmental Health and Safety* for further information.

4.24.14.3
(05-14-2024)

Fuel Compliance Hazard Communication Program

- (1) The IRS established the Fuel Compliance Hazard Communication Program (FC HCP) to comply with the Department of Labor, Occupational Safety and Health Administration (OSHA) Hazard Communication Standard (HCS), *29 CFR 1910.1200*, and Basic Program Elements for Federal Employee Occupational Safety and Health Programs and Related Matters, *29 CFR 1960*. Excise Tax Policy coordinates the FC HCP.
- (2) The duties of the FC HCP coordinator or designee, include:
 - a. Reviewing and updating the program as necessary.
 - b. Maintaining a list of all hazardous chemicals that employees may encounter while performing their duties.
 - c. Updating the list when new chemicals are introduced to the fuel compliance operation.
 - d. Obtaining and maintaining a copy of each SDS representing each substance on the hazardous chemical list.
 - e. Ensuring that employees receive initial training and recurring training on the HCS, as required.

- f. Providing additional training whenever a new hazard is identified or introduced.
- g. Coordinating initial and biennial physical examinations of employees and ensuring the examinations are completed timely.
- h. Maintaining an active liaison with the IRS FMSS HQ Environment, Health and Safety.

(3) Initial and recurring HCP training includes content on:

- The HCS and the written IRS FC HCP.
- The safety and health program specific to field compliance operations.
- The chemical and physical properties of the hazardous materials in taxable fuels (gasoline, diesel fuel, and kerosene) and methods that can be used to detect their presence or release.
- The health hazards, including signs and symptoms of exposure to the taxable fuels.
- Any medical condition known to be aggravated by exposure to the taxable fuels.
- The procedures to mitigate the hazards associated with taxable fuels, e.g., care and required use of personal protective equipment (PPE), approved work practices or methods to ensure proper use and handling of taxable fuels, safe climbing techniques, bonding procedures and emergency procedures.
- The required use of PPE.
- How to read and interpret the information on labels and SDSs.
- How to obtain additional hazard information.

4.24.14.3.1
(05-14-2024)
Safety Data Sheets

- (1) A Safety Data Sheet (SDS) contains information regarding the properties of a particular substance and includes instructions for the safe use and potential hazards associated with the substance.
- (2) Employees must carry the current SDS for each type of taxable fuel common to their area of operation, in their government vehicle. Common SDSs include, but are not limited to:
 - All grades of gasoline
 - Diesel fuel
 - Dyed diesel fuel
 - Kerosene
 - Dyed kerosene
 - Jet fuel
 - The dye used to dye diesel and kerosene
- (3) Current SDSs are available on the Fuel Compliance SharePoint site and on the internet at the web sites for the major oil companies.

4.24.14.4
(05-14-2024)
**Certification
Requirements to Obtain,
Pack and Ship Fuel
Samples**

- (1) Employees must demonstrate the proper sampling, packing and shipping techniques contained in IRM 4.24.15, Excise Fuel Compliance Inspection, Sampling and Shipping. Employees who successfully demonstrate the techniques are certified to perform these duties.

- (2) Periodic recertification is required of all employees. The recertification of employees is conducted by the GM or other personnel designated by the Chief, Estate & Gift/Excise Tax Exam.
- (3) The certification requirements include successfully:
 - a. Demonstrating proper use of PPE.
 - b. Climbing a transport and obtaining a sample.
 - c. Screening a propulsion tank.
 - d. Obtaining a nozzle sample.
 - e. Completing Form 9667, Sample Bottle Sealing and Identification Label, and affixing the label sections to the sample bottle.
 - f. Completing the Form 13927, Chain of Custody and Shipping Record.
 - g. Packing the samples.
 - h. Completing the shipping documents.
- (4) Employees unable to successfully complete a certification requirement are prohibited from performing that task in the field. They may perform other tasks for which they have been certified to perform. For example, an employee who has been certified to sample fuel but has not been certified to ship fuel, may obtain samples but may not ship the fuel.
- (5) The GM will provide the certification status of each employee to the TMs within 30 days of the most recent recertification. The list will identify the most recent date of certification. The TMs will send the list to the FC HCP coordinator annually. Employees not certified will also be identified. The list will identify the:
 - Date of certification (most recent)
 - Duties an employee is not certified to perform
 - The planned management actions to address an employee's certification issues

4.24.14.4.1
(02-08-2016)
**Training of State
Employees**

- (1) A Fed-State Sampling Memorandum of Understanding (MOU) must be in place prior to training state employees dependent on the MOU.
- (2) The GM will coordinate with the state contact to provide the training.
- (3) The GM will provide an instructor for the initial training. This instructor will train "state inspectors" and designated "state trainer(s)". The state trainer(s) will train additional state inspectors, as well as additional "trainer(s)", as needed.
- (4) The training of state employees is limited to the tasks the state employees will perform. For example, if the state employees will not ship fuel samples, the employees will not be trained to ship products.
- (5) State training materials are available, when needed, upon request to Excise Tax Policy.
- (6) The IRS will provide support to the states as needed.

4.24.14.5
(05-14-2024)

Minimum Safety and Physical Examination Requirements

- (1) Follow the guidance displayed in the table below to meet minimum safety requirements:

Safety Do's:
At terminal inspections ask terminal employee knowledgeable about safety procedures and responsibilities under the Terminal's Emergency Procedure Plan. All other inspection sites ask the employee in charge about safety procedures.
Wear appropriate PPE.
Avoid prolonged inhalation of fuel vapors.
Avoid any possibility of ingesting fuel. Do not eat or drink in fuel sampling areas. Wash hands thoroughly with soap and water after working around fuel.
Visually inspect a ladder prior to use. If condition appears unsafe, do not climb. Always use three-point contact and face the ladder when ascending or descending. Always have one hand and both feet, or both hands and one foot in contact with the ladder.
Use slip-resistant gloves when climbing.
Check for ice, petroleum products, or other slick materials on ladders, catwalks or other areas to be walked on.
Check for overhead pipes or equipment while walking in a facility or on top or around a transport.
Bond to equalize any static electricity charge between the employee, the container, and the fuel product. See IRM 4.24.14.6.
Release the pressure in the transport compartments by opening the hatch lid to the first stop before opening the lid completely.

- (2) Use common sense to recognize situations which threaten your physical well-being and avoid these situations to maintain minimum safety requirements:

Do Not:
Ignite a flame or smoke.
Conduct screening and sampling when strong winds, dust storms, lightning, freezing rain, heavy snow and flooding are present. These conditions may also make driving hazardous.
Encounter fuel with unprotected skin areas.
Enter confined spaces such as trenches and storage tanks. Storage tanks with a floating roof are a confined space.
Use drugs or alcohol.
Use electrical equipment in a terminal or any facility/location where fuel is stored/dispensed.

Do Not:

Employees without Home to Work (HTW) authority must keep their government and personal vehicles free of fuel contaminants. If needed, change clothes at the end of a field day and ensure hands are clean.

- (3) Physical examinations for employees are conducted in accordance with the requirements found in 5 CFR Part 339 as referenced in IRM 6.339.1, Medical Qualification Determination Requirements. The following criteria apply regarding physicals:
- The successful completion of a physical examination is required prior to entry on duty.
 - The successful completion of a biennial physical examination is required to remain in the occupational field.
 - The physical examination is conducted by a Federal Occupational Health (FOH) physician, or a physician contracted by FOH.
 - A physical examination is offered when an employee leaves the position.

Note: When an employee leaves the position, if it has been less than two years since the biennial physical examination, the physical examination will only include a chest x-ray.

4.24.14.6
(05-14-2024)

**Bonding Requirement
When Screening or
Sampling Fuel**

- For the safety of employees and to protect the safety and property of others, employees **must** bond **each time they** screen or collect a sample of fuel.
- Bonding equalizes the electrical charge (potential) between the employee, the pipette/hand-pump, the container, and the fuel product.

Note: The act of pumping taxable fuel across a rack into a transport tank compartment or rail car creates a strong electrostatic charge in the product. Employees are instructed to allow the load to “rest” for 15 minutes before collecting a sample. This resting period plus proper bonding allows safe sampling of the fuel.

- Bonding must occur immediately prior to opening the tank.
- Bonding is accomplished by bringing a bare hand and the equipment to be used (such as a pipette or sampling pump) into contact with the bare metal of the tank.
- After bonding, it is important to minimize movement, especially your feet. If movement occurred such as leaving to talk to the driver or to obtain supplies, the bonding procedure must be followed again.

4.24.14.7
(05-14-2024)

**Personal Protective
Equipment - Overview
and Training**

- All Personal Protective Equipment (PPE) must meet OSHA Standards *29 CFR 1910*. The PPE items issued for use by employees to mitigate occupational hazards are listed below:
 - Eye protection
 - Nitrile gloves
 - Safety helmet - hard hat

- Flame resistant clothing
- Safety shoes
- High visibility safety vest
- Portable fire extinguishers
- Spill kit
- Waste oil container

(2) All PPE training shall meet the requirements under OSHA Standards *29 CFR 1910.132(f)*. This paragraph describes training requirements for employees who use PPE items that are issued by IRS to reduce or eliminate occupational injuries/illnesses while performing their job duties. Each employee shall:

- a. Receive training that includes an explanation of each PPE item to be used, when use of a PPE item is necessary, how to properly fit and wear each PPE item, limitations that may apply to PPE and proper care, maintenance, useful life and disposal of each PPE item.
- b. Demonstrate an understanding of the training and their ability to use each PPE item properly before the GM allows an employee to perform their duties.
- c. Receive additional training if they cannot demonstrate an understanding of the training and ability to use each PPE item properly. Retraining is required for changing conditions in the workplace or when previous training is rendered obsolete.
- d. Receive from the IRS, at no cost to the employee, all PPE items identified for use to perform their duties.

Note: All work uniforms provided by IRS for employees are described under IRM 4.24.14.9, Required Uniforms.

Note: IRS is not responsible for purchasing everyday clothing for work, replacement of lost PPE items, or any PPE equipment that was intentionally damaged by the employee.

4.24.14.7.1 (05-14-2024) Eye Protection

- (1) All eye protectors, both the lenses and the frames, must be clearly labelled as meeting the American National Standard Practice for Occupational and Educational Eye and Face Protection Devices, American National Standards Institute (ANSI) Z87.1, Impact Standard, and protect from liquid or chemical splash.
- (2) Employees must wear eye protection while working with and around fuel. Employees may choose to use either safety glasses with side shields or safety goggles.

Note: OSHA *29 CFR 1910.1200* requires the use of safety goggles when working with fuel that is under pressure.

- (3) Employees who wear prescription lenses must wear ANSI approved eye protectors over the prescription lenses without disturbing the proper position of either the prescription or the protective lenses.
- (4) Contact lenses are not a substitute for safe protective equipment for the eyes. Safety glasses with side shields or safety goggles must be worn over contact lenses.

- (5) Daily inspection and cleaning of the eye protection is recommended. Pitted or dirty lenses may reduce vision. Replace eye protectors if the lenses are pitted or cannot be cleaned.

4.24.14.7.2
(05-14-2024)
Nitrile Gloves

- (1) Nitrile gloves provide protection against skin contact with fuel products. The gloves must meet ANSI 105-2016, American National Standard for Hand Protection Selection Criteria.
- (2) Nitrile gloves are worn any time employees may have contact with fuel products.
- (3) Gloves must be inspected before each use for pinholes and cracks. Do not wear jewelry that may puncture the gloves.
- (4) Except for single use gloves, nitrile gloves may be worn while climbing vehicle ladders.

Note: For climbing vehicle ladders, employees may also use leather gloves. The leather gloves may not be used when sampling or handling fuel.

4.24.14.7.3
(05-14-2024)
Safety Helmet - Hard Hat

- (1) The protective helmet, or hard hat, specified for use by employees must meet the ANSI Z89.1–2003, American National Standard for Industrial Head Protection Protective Headgear for Industrial Workers Requirements.
- (2) The hard hat must be marked with certification that it complies with that ANSI standard.
- (3) The hard hat must have a hard outer shell and a shock-absorbing lining that incorporates a headband and straps that suspend the shell from 1 to 1 1/4 inches away from the head. The design provides shock absorption during an impact and ventilation during normal wear. Prior to each use, the hard hat must be checked for cracks and other defects. No stickers, logos, emblems, paint, or other graphics may be placed on the hat since they may cover defects.
- (4) The hard hat must be worn when working in any area where there is a potential for injury to the head from falling objects.
- (5) The hard hat must be worn when working in any situation where the potential for injury to the head exists from employees falling off an object. This includes, but is not limited to:
 - a. When climbing a vehicle or tank.
 - b. When working on top of the vehicle or tank.
 - c. When safety regulations require headgear protection at an inspection site.

4.24.14.7.4
(05-14-2024)
Flame Resistant Clothing

- (1) Flame resistant clothing is certified and rated verifying its adherence to safety standards.
- (2) It is designed to provide protection from flash-burns and to enable the wearer a small amount of additional time to escape a fire.
- (3) The clothing may be one-piece coveralls or consist of two pieces (top and pants).

- (4) The clothing must be worn at fuel terminals under the following conditions:
 - a. During the tour of the terminal tank yard and distribution system.
 - b. At the terminal rack.
 - c. While obtaining a sample.
 - d. While observing the terminal personnel obtain samples if the observation is conducted outdoors.
- (5) The clothing will also be worn when it is required by the safety policy of the facility being inspected.
- (6) Employees may elect to wear the clothing if they have safety concerns at other sites.
- (7) The flame resistant clothing must be worn as the outer-most garment. Coats, jackets, and sweaters, if worn, are worn under the flame resistant clothing.
- (8) Never sew, pin, or otherwise attach any item to the clothing. Doing any of those actions to a flame resistant garment compromises its resistance, and the wearer is not protected at the point the alteration was made.
- (9) The flame resistant clothing must be washed and dried separately from other clothing in accordance with the clothing manufacturer's instructions.
- (10) The flame resistant clothing must be visually inspected before each use. Flame resistant clothing that becomes contaminated with grease or flammable liquids must be cleaned in accordance with the manufacturer's instructions, prior to usage.

4.24.14.7.5 (05-14-2024) Safety Shoes

- (1) Safety shoes must always be worn by employees as an integral part of the official fuel compliance uniform. Safety shoes must be steel/composite.
- (2) To be approved for use by field personnel, the safety shoes must meet the ASTM International standards F2412, Test Methods for Foot Protection and F2413-11, Specification for Performance Requirements for Foot Protection.
- (3) Approved safety shoes must have:
 - Slip-resistant soles,
 - Notched heels not to exceed one inch for safe climbing, and
 - Heels that are resistant to punctures to protect the feet from sharp objects.
- (4) Approved safety shoes may not:
 - Be made of canvas material, or
 - Have leather soles.

4.24.14.7.6 (05-14-2024) High Visibility Safety Vest

- (1) The high visibility safety vest is an outer garment designed to make the wearer more visible by standing out against the surroundings or background.

Note: Do not wear the high visibility vest over flame resistant clothing. The flame resistant clothing will offer no protection for the parts of the body the vest is covering.

- (2) The high visibility safety vest must meet ANSI/International Safety Equipment Association (ISEA) 107-2020, American National Standard for High Visibility Safety Apparel and Headwear. The high visibility safety vest must be Class 2 or Class 3, orange or lime colored.
- (3) Employees must wear the high visibility safety vest when working:
 - Around or near vehicular traffic.
 - Around or near moving equipment.
 - Within 10 feet of the edge of a traveled public highway.
 - On a construction site adjacent to the public highway.
 - In any other situation where safety is improved by increased visibility of the employees.

4.24.14.7.7
(05-14-2024)
**Portable Fire
Extinguishers**

- (1) Two portable ABC (it can be used on Class A, Class B or Class C fires) fire extinguishers are provided in each fleet vehicle. The portable fire extinguishers must be placed in both:
 - The cab of the vehicle, and
 - The vehicle bed.
- (2) Employees are required to meet OSHA Standards 29 CFR 1910.157(e)(3) by conducting an annual maintenance check for the fire extinguisher(s) in their assigned vehicle to ensure the fire extinguisher has not expired and is in working condition. This annual maintenance check should be documented on the mileage log.

Note: If the fire extinguisher has expired, employees must dispose of the extinguisher in accordance with local, state and federal regulations.

- (3) Employees are required to meet OSHA Standards 29 CFR 1910.157(e)(2) by conducting a monthly visual inspection for the fire extinguisher(s). This monthly visual inspection should be documented on the mileage log.
- (4) These units are designed for, and intended to, combat small fires.
- (5) Use the **PASS** procedure: P - pull the pin or other seal, A - aim the nozzle at the base of the fire, S - squeeze the lever, S - sweep from side to side.
- (6) Training to use a portable fire extinguisher is required by FMSS annually. ITM contains a course, Portable Fire Extinguishers 2.0, that may be completed to meet this requirement.

4.24.14.7.8
(05-14-2024)
Spill Kit

- (1) Employees are supplied with an emergency spill kit or five pounds of absorbent clay used to clean up small spills of taxable fuels.
- (2) It is the responsibility of employees to make sure the spill kit is in their vehicle, intact, and quickly available.
- (3) Employees are required to wear eye protection while cleaning up a spill.
- (4) The absorbent sock (or pig) is used to contain or control a spill. A spill can be contained or kept from migrating by proper placement of the absorbent sock.
- (5) The absorbent pad is used to absorb and wipe up the spill.

- (6) When finished cleaning up the spill, dispose of liquid and absorbent material waste in accordance with local, state, and federal regulations.
- (7) Refer to *40 CFR Part 260* which contains all the Resource Conservation and Recovery Act (RCRA) regulations governing hazardous waste identification, classification, generation, management, and disposal.
- (8) It is the GM's responsibility to ensure that all employees familiarize themselves with local and state hazardous waste program regulations.

4.24.14.7.9
(05-14-2024)
Waste Oil Container

- (1) Each vehicle is equipped with a waste oil container.
- (2) Employees will pour unneeded fuel samples and residual fuel from the sampling process into the container.
- (3) Employees are responsible for disposing of the fuel in accordance with local, state and federal regulations. Employees must review all local, state, and federal waste program regulations.
- (4) Refer to *40 CFR Part 260* which contains all RCRA regulations governing hazardous waste identification, classification, generation, management, and disposal.
- (5) The fuel may not be used by employees for any purpose.

4.24.14.7.10
(05-14-2024)
Designated Inspection Site Signs and Safety Cones

- (1) Employees are supplied with free standing and/or magnetic designated inspection site signs and safety cones.
- (2) The designated inspection site signs are to be utilized when conducting inspections at a designated inspection site.
- (3) Safety cones must be used in any inspection activity in which directing traffic is enhanced using the safety cones.

4.24.14.8
(05-14-2024)
Incident Reporting

- (1) Employees are responsible for reporting all job-related injuries, no matter how slight, to the GM. This protects the employee's rights under the Federal Employee Compensation Act (FECA).
- (2) For detailed information on reporting job-related injuries and worker's compensation, see Document 9669, Employee Personnel Resource Guide. See the Publishing Repository for the latest version of this document.
- (3) Report any situation or incident that has caused or could cause harm to employees or damage to IRS property. Some examples are theft, vandalism, and threats to employees. See IRM 10.2.8.2, Incident Report. If the incident involves damage to the government vehicle, see IRM 4.24.14.13.

4.24.14.9
(05-14-2024)
Required Uniforms

- (1) The TM and GM are responsible for ensuring employees are properly attired in the required uniform. During face-to-face interaction with employees, the GM will evaluate whether uniforms are being worn as stipulated in this subsection. If the uniform is not worn, as required, employees must be sent home and placed on leave. The GM does not have any discretion in this matter.
- (2) The required fuel compliance uniform consists of:

- Navy blue headgear appropriate for the environment, with the official IRS patch secured,
- Khaki colored shirt with collar with official IRS patch, American flag patch, and name tag,
- Navy blue trousers with belt,
- Brown or black steel/composite toe boots, and
- Navy blue jacket/parka/windbreaker (seasonal) with official IRS patch, American flag patch and name tag.

Note: Clothing must be cotton or cotton blend for safety purposes.

(3) Employees are provided with the following:

- One windbreaker jacket
- FCO's ten and FCA's five tan or khaki uniform shirts

Note: Short and long sleeve shirts are approved.

- FCO's ten and FCA's five navy blue cotton or cotton blend uniform pants
- One black or brown belt
- One navy blue ball cap
- One winter knit cap, if requested
- One set of rain gear
- Two pair of black or brown safety shoes
- Name Tag

Note: Employees must always maintain one pair of shoes in the vehicle. Typically, this will be the older pair of shoes that still comply with safety standards.

- One winter-weight parka with a zip-out liner and detachable hood if the employee works in an environment requiring winter clothing

(4) The fuel compliance uniform serves several purposes, it:

- a. Provides a nationwide standard professional appearance for employees.
- b. Enables employees to be readily identified as an officer of the Federal Government.
- c. Provides employees some protection when working in environments containing potential hazards.

(5) Employees must wear the required uniform while they are in official duty status and/or when operating the government vehicle. The following lists exceptions, however, this list is not all inclusive; any other exception must be pre-approved by the GM. The exceptions are when employees are:

- a. Expecting to be engaged in administrative duties at a post of duty for the entire workday,
- b. Working at home,
- c. Traveling during the workday by private vehicle or commercial means to attend a meeting or training session, or
- d. Traveling to or attending a meeting or training session for the entire workday.

Note: The GM may require the uniform to be worn during a group meeting or training session if part of the purpose of the meeting is to enable the manager to inspect employee's uniform.

- e. Traveling while in travel status after duty hours to obtain meals.
- f. Traveling to or from an examination or while conducting an examination (FCAs only).

Note: FCAs are expected to wear professional attire, typical of a revenue agent, during contacts with the taxpayer and the public related to the examination.

- (6) Employees are responsible to ensure the uniform is worn properly (i.e., shirt tail tucked in, buttons buttoned, etc.) and that all items are complete, clean, and in good order.
- (7) Uniforms must be clean and professional in appearance. Professional cleaning services may be used.
- (8) The GM's small purchase credit card is used to pay for the cleaner's services.
- (9) Frayed, torn or stained uniforms must be replaced.
- (10) The Treasury seal patch is an integral part of the required uniform worn by all field personnel. Each Treasury seal patch is an individually numbered and controlled item. The following procedures apply to the utilization of these controlled patches:
 - a. Employees must sign a custody receipt to acknowledge receiving the patches.
 - b. The GMs and employees are held accountable for the security of the patches.
 - c. Employees must secure clothing with the patch when it is not being worn.
 - d. Employees in travel status, must secure clothing with the patch or it shall remain in the possession of the employee.
 - e. Patches that cannot be accounted for must be reported to the GM immediately.
 - f. Employees must surrender the patches when they leave the job position.
 - g. Patches may not be swapped or exchanged with law enforcement officers.
 - h. Patches must be sewn on shirts and jackets centered over the left breast pocket if a pocket exists.
 - i. Patches must be sewn centered on the front panel of the ball cap and visor.
- (11) The American flag patch is worn on all uniform shirts, coats, and jackets. It is placed centered on the left shoulder, approximately 2 inches below the shoulder seam.
- (12) The name tag, in the format of first initial, last name, is worn on the outermost garment above the breast pocket, if any, on the right-hand side of the chest.
- (13) Initial issue and subsequent replacement of authorized uniform items and PPE is the responsibility of the GM.

4.24.14.10
(05-14-2024)
Motor Vehicle Use and Management

- (1) FMSS Fleet Manager duties are delegated to staff in FMSS. The FMSS Fleet Manager is responsible for complying with the applicable regulations, directives and procedures that apply to the administration of the fleet.

- (2) In addition, miscellaneous fleet duties, such as administration of Home-to-Work, mileage reviews, and acquisition of aftermarket equipment are assigned to Excise Examination and Excise Tax Policy, which are outlined in the Memorandum of Understanding (MOU) between Small Business/Self Employed (SBSE) and FMSS, effective October 1, 2017.
- (3) The laws, regulations and policy documents pertaining to the government vehicles are found in 31 USC 1344, Passenger Carrier Use, *41 CFR 102-5*, Home-to-Work Transportation, *41 CFR 102-34*, Motor Vehicle Management, Treasury Directive *74-06*, Guidelines for HTW Controls, and Treasury Directive, *74-01*, Motor Vehicle Fleet Management, and IRM 1.14.7.
- (4) Excise Tax Examination is responsible for marshalling of vehicles (i.e., returning old vehicle and picking-up new vehicle timely).
- (5) Employees are assigned a government vehicle to perform their duties.
- (6) Employees and GMs must comply with IRM 1.14.7, as well as the applicable regulations, directives and procedures that contain information on the use of government controlled vehicles and management responsibilities. Disciplinary measures are applicable if employees willfully misuses or authorizes the misuse of the government vehicle.
- (7) For those employees granted Home-to-Work authority, Treasury Directive *74-06* establishes the policy and sets forth responsibilities and reporting requirements concerning Home-to-Work use of the government vehicle. Employees with Home-to-Work authority must sign the Home-to-Work Certification annually, which certifies the employee's understanding of the restrictions on the use of the vehicle, the potential disciplinary actions if the vehicle is used in an unauthorized manner, and that a Global Positioning System (GPS) tracking device is installed on the vehicle. The signed certification must be provided to the employee's GM who will forward the signed forms to Excise Tax Policy, or as otherwise directed.

Note: GMs do not have Home-to-Work authority.

- (8) Employees must comply with reporting requirements on the *FCO/A Employee Home Page - Home* that include but are not limited to, maintaining:
 - A daily log of use of the vehicle.
 - A record of use of the vehicle outside the employee's tour of duty hours.
 - A record of commuting use of the vehicle.
- (9) Flex fueled vehicles must be fueled with E85 unless exempt. See IRM 4.24.14.10.4 for more information on the use of E85.

4.24.14.10.1
(05-14-2024)
**Motor Vehicle Use -
Group Manager
Responsibilities**

- (1) The GM must adhere to all requirements outlined in IRM 1.14.7.
- (2) The GM is accountable for all vehicles assigned to the group. The GM shall:
 - a. Provide copies of IRM 1.14.7 and any subsequent updates, as necessary to employees and have an acknowledged receipt of said conveyance (i.e., e-mail).
 - b. Ensure assigned vehicles are current with routine maintenance and repairs.

- c. Ensure employees are aware of their responsibility regarding warranty provisions. See IRM 4.24.14.10.3.1.
 - d. Alert the FMSS Fleet Manager of any significant vehicle issues.
 - e. Obtain supplies, services, and accessory equipment for the vehicles assigned to the group.
 - f. Report the theft of an assigned vehicle to the FMSS Fleet Manager within 24 hours.
 - g. Maintain a record of the license plates for the vehicles assigned to the group and ensure lost, stolen or mutilated license plates are reported to the FMSS Fleet Manager. The list of license plates shall include the lost, stolen, destroyed and voided plate numbers.
 - h. Conduct regular reviews to ensure employees use the government vehicle in an authorized manner and adhere to the record keeping requirements and conduct a physical inspection of the vehicle completing the Vehicle Inspection Checklist notating any damage to the vehicle. For more detailed guidance, refer to *FCO/A Employee Home Page - Home*.
 - i. Ensure all employees take the mandatory training as defined in IRM 4.24.14.10.2.
 - j. Obtain signed Home-to-Work Certifications annually from all employees who have been granted Home-to-Work authority. The certification form must be signed following the completion of the annual Excise FCO/FCA Fleet Vehicle training.
- (3) The GM will send vehicle reassignment requests to the FMSS Fleet Manager. The request must identify the following:
- Vehicle(s) VIN(s) involved
 - Field personnel involved
 - Reason for the reassignment
 - Proposed effective date

Note: The FMSS Fleet Manager will decide whether to approve the request and will inform the GM of the decision. If the vehicle will be reassigned, the FMSS Fleet Manager will inform General Services Administration (GSA) and Excise Tax Policy.

- (4) The GM will perform periodic mileage log reviews to ensure completeness and accuracy of the log and to identify any unauthorized use. The reviews shall be documented on the Mileage Log Review - Managers (site) which is a link on the *FCO/A Employee Home Page - Home*. There are two types of reviews: standard and comprehensive. The standard review will be conducted monthly. During the standard review the GM shall, at a minimum ensure:
- a. The mileage log is completed timely, as required by IRM 4.24.14.10.2 below.
 - b. The ending odometer reading for each day increases compared to the preceding day and the miles driven each day is reasonable given the destination(s) recorded on the log.
 - c. Receipts are properly uploaded and documented appropriately.
 - d. E85 is documented when purchased and when not purchased the receipt and log are documented as to why it was not purchased.
 - e. Purchase receipts match the amounts recorded in the log.

- f. Commuting trips are documented properly and were an authorized use of the vehicle (information on the activity performed at the post of duty must be recorded in the log).
 - g. Any use outside the tour of duty is documented properly and was an authorized use of the vehicle (information on the activity performed outside the tour of duty must be recorded in the log).
- (5) If the standard review identifies potential discrepancies or errors, the GM must document accordingly and notify the employee. A comprehensive review may be warranted to further investigate and resolve the discrepancies. If unresolved issues or indications of misuse are determined, the GM manager must document accordingly and notify the TM.
- (6) A comprehensive review of mileage logs will be conducted twice a year on employees to identify unauthorized use. Each review will consist of a thorough review of a two-month period (a total of four months for each employee). The GM must analyze records such as time sheets, the work planner, fleet card purchases, IMS records, and the reports generated by the GPS tracking device to:
 - a. Compare the destinations in the work planner to the destinations listed in the mileage log.
 - b. Determine the business purpose for each day the vehicle is used.
 - c. Identify any potential personal usage.
 - d. Ensure that the vehicle was not used during days employees were on leave or working all day at the post of duty or flexi-place location.
 - e. Determine whether the fuel consumption and miles per gallon are reasonable for the work performed.
 - f. Ensure that FCAs are using the government vehicle for inspection related duties. See IRM 4.24.14.10.2 below.

Note: The two-month period reviewed must be expanded to include additional months if potential inappropriate or unauthorized use is identified.

- (7) The GM shall maintain a record of each comprehensive review on the mileage log. The record shall detail the actions taken and the results of the review. The GM will upload documentation to corroborate the findings of the review.
- (8) If the information provided by employees is not complete or there are discrepancies, then the GM must contact the employee for correction or clarification. If there are indications of inappropriate or unauthorized use, then the GM must contact the TM for guidance on how to proceed.

4.24.14.10.2
(05-14-2024)
**Motor Vehicle Use -
Employee's
Responsibilities**

- (1) Employees are responsible for the use and care of the government vehicle and the associated equipment while the vehicle is assigned.
- (2) Employees are required to follow the requirements in IRM 1.14.7. Employees must provide the GM with acknowledgement of receipt of a copy of IRM 1.14.7.
- (3) Employees must maintain a valid driver's license to operate the government vehicle and must notify the GM promptly if the employee's license is suspended, revoked, or expired.

- (4) Employees will self-certify on the mileage log in the comments section annually that they have a valid driver's license. See IRM 1.14.7 for more information about licensing. The self-certification must occur during the month of January.
- (5) The employee is responsible for completing the training as described in IRM 1.14.7.2.8.1, Defensive Driving Training Requirements, and inform the GM when it is complete. These training courses cover the vehicle operator's responsibility to safely operate a government vehicle.
- (6) Employees are responsible for completing the Excise FCO/FCA Fleet Vehicle training, annually.
- (7) Employees must wear the official uniform while operating the assigned vehicle. See IRM 4.24.14.9 for exceptions.
- (8) Employees must use the mileage log to record use of the government vehicle as well as commuting trips and use of the vehicle outside the employee's tour of duty. No other means of recordation may be submitted as a mileage log. The log must:
 - a. Identify the name and title of the person assigned the vehicle.
 - b. Identify the GM authorizing the use of the vehicle.
 - c. Record the date of use, starting and ending location.
 - d. Record the counties in which inspections or other duties were performed.
 - e. Record the purpose of vehicle use, i.e., inspections, maintenance.
 - f. Record the daily ending odometer reading.
 - g. Record commuting use and reason for such use.
 - h. Record any use outside the employee's tour of duty hours and reason for such use.
 - i. Record the use of the fleet credit card and upload any gas purchase or maintenance receipts. This includes the cost of the fuel, gallons purchased, whether E85 was purchased, and the cost and description of other fleet card purchases.

Note: If fuel was purchased as part of the fuel sampling process, see IRM 4.24.15 for instructions.
 - j. Record the license plate and update if the vehicle is reassigned.
- (9) The mileage log must be updated at least every two weeks in accordance with Single Entry Time Reporting (SETR), timekeeping cycles. The vehicle license plate must be included.
- (10) The vehicle license plate must be input on the mileage log at the beginning of each month.
- (11) Employees will be required to submit their mileage log for the final month of the accounting year within five calendar days of the end of November. The accounting year runs from December 1st through November 30th.
- (12) Employees must report lost, stolen, or mutilated license plates to the GM and local police. The written report to the GM must explain the circumstances regarding the lost, stolen, or mutilated plate.
- (13) Employees must contact the GM if a required vehicle service or repair is not covered by warranty or a service plan.

- (14) FCAs may only use the government vehicle for travel related to fuel inspection duties and vehicle maintenance. FCAs shall not use the vehicle for travel related to examinations or other non-inspection related duties.
- (15) If an FCA plans to perform both examination and fuel inspection duties during the same workday or during an overnight temporary duty trip, the government vehicle may be used if such use promotes the efficiency and economy of the government. FCAs must contact the GM if unsure whether use of the vehicle is authorized.
- (16) Use of the government vehicle is required when obtaining and transporting fuel and fuel sampling supplies. There is no circumstance in which an employee's private vehicle may be used for these functions.

4.24.14.10.3
(05-14-2024)

**Use of Fleet Credit Card
and Odometer Reading
Requirements for Motor
Vehicle Purchases**

- (1) Employees must use a fleet services credit card for fuel and maintenance services.
 - (2) The fleet services credit card is assigned specifically to each vehicle and must be used only for the vehicle identified on the card.
 - (3) For direction and guidance regarding fuel, maintenance, and repair of the GSA vehicle refer to IRM 1.14.7, Treasury Directive 74-01, and the *GSA Fleet Card* website.
 - (4) When purchasing fuel at the pump, employees will be prompted to input the current odometer reading along with the Personal Identification Number (PIN), currently the numeric portion of the vehicle license plate. For billing and maintenance purposes, it is important an accurate odometer reading is entered.
- Note:** If the fuel receipt does not identify the location of fuel purchase, employees must notate the address on the fuel receipt.
- (5) For additional guidance on reporting vehicle mileage, questions must be directed to the FMSS Fleet Manager.

4.24.14.10.3.1
(05-14-2024)

**Vehicle Maintenance and
Repairs**

- (1) Employees must follow IRM 1.14.7 requirements for information pertaining to vehicle maintenance and repairs. Questions regarding purchases, maintenance and repairs of vehicles must be directed to the FMSS Fleet Manager.
- (2) The operator is responsible to ensure the vehicle is properly maintained.
- (3) If the vehicle is still within the manufacturer's warranty period, it must be taken to the nearest authorized dealer for the make of vehicle for repair at no cost to the federal government.
- (4) Since warranty repairs are made at no cost to the government for parts and labor, expenditures for repairs during the warranty period must be vetted through the FMSS Fleet Manager for approval by GSA.
- (5) The items and services that may be purchased and how much may be spent is determined by GSA. Questions about the limits and procedures for obtaining goods and services must be directed to the FMSS Fleet Manager.
- (6) When there is a significant change in miles per gallon of fuel used by a vehicle, the vehicle must be evaluated to determine the cause.

4.24.14.10.4
(05-14-2024)
**Use of E85 Fuel for
Motor Vehicle**

- (1) Vehicles within the fuel compliance fleet operate on conventional gasoline or are alternative fuel vehicles and can operate on either conventional gasoline or E85. E85 is an abbreviation for an ethanol fuel blend of up to 85 percent denatured ethanol fuel and 15 percent gasoline or other hydrocarbon (HC) by volume. E85 is commonly used by flex-fuel vehicles in the US.
- (2) Section 701, Energy Policy Act (EPAct) of 2005 requires that all federal fleet dual-fuel vehicles must operate on alternative fuel rather than conventional petroleum, unless one of the two conditions below is satisfied:
 - a. The alternative fuel was not available.
Note: Availability is defined as alternative fuel available within five miles or a fifteen-minute drive from where the vehicle is garaged.
 - b. The alternative fuel is more expensive per gallon than gasoline.
- (3) The FMSS Fleet Manager will notify the GM if any of the vehicles are granted a waiver.
- (4) All federal fleet dual-fuel vehicles must operate on alternative fuel if it is readily available in their geographic area unless there is insufficient fuel remaining in the propulsion tank to reach the nearest E85 station.
- (5) Employees must maintain a list of the E85 fueling stations within their assigned territory. An updated list can be obtained at *Alternative Fuels Data Center - Alternative Fueling Station Locators*.
- (6) If the driver fueled with E85 and the receipt does not identify the fuel as E85, employees must record "E85" on the receipt.
- (7) If the vehicle is equipped to use E85 and E85 is not purchased, employees must explain on the fuel receipt and in the mileage log why the alternative fuel was not purchased.

4.24.14.11
(05-30-2018)
**Motor Vehicle
Identification
Requirements**

- (1) U.S. Government license plates shall be displayed on all assigned vehicles. The plate must be displayed on the vehicle to which it was assigned. Plates may not be transferred to another vehicle.
- (2) The vehicles are equipped with license plates that display the following required information:
 - For Official Use Only
 - U.S. Government
- (3) The license plate shall be displayed on the front and rear in the normal places for a license plate on that model of vehicle.
- (4) No part of the license plate may be obstructed by license plate brackets, surrounds, etc.
- (5) When the vehicle is turned in, the license plate will remain with the vehicle.
- (6) The FMSS Fleet Manager will review the written report from the GM regarding lost, stolen or mutilated license plates.

4.24.14.12
(05-30-2018)
**Theft of Government
Vehicle**

- (1) If the assigned vehicle is stolen, it must be immediately reported to the state, county, and/or municipal authorities as required by law in the jurisdiction of the theft.
- (2) If the assigned vehicle is stolen, it must be immediately reported to the GM.
- (3) The GM must report the theft to the FMSS Fleet Manager within 24 hours.

4.24.14.13
(05-14-2024)
**Vehicle Accident or
Damage Reporting**

- (1) If the assigned vehicle is in an accident or is damaged, the incident must be immediately reported to the GM.
- (2) The GM must report the accident or damage to the FMSS Fleet Manager within 24 hours.
- (3) Refer to IRM 1.14.7.2.9, Accident Response and Reporting, for procedures to report an accident or damage.
- (4) An SF-91 must be completed for any damage sustained to the vehicle. This includes accidents or any incidents of damage that do not involve another vehicle.

Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements 4.24.14

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Exhibit 4.24.14-1 (05-14-2024) Mandatory Vehicle Equipment List

Below is a list of equipment/supplies that should always be in the assigned vehicle:

Item
Fire extinguisher with an ABC class rating, placed in cab of vehicle
Fire extinguisher with an ABC class rating, in vehicle bed-accessible
Safety helmet (hard hat)
Safety glasses with side shields or goggles that meets the ANSI standard
Flame resistant coveralls or two-piece set, as well as the laundering guide for flame retardant clothing
Extra complete uniform to include a shirt, pants and shoes
Nitrile gloves
Steel or composite toe safety shoes, if not worn, must be available in vehicle
Eye wash kit (check to ensure eye wash kit has not expired)
Spill kit or 5 lbs. of absorbent clay (kitty litter)
First aid kit (check to ensure first aid kit supplies have not expired)
Battery operated warning/flashing lights, in cab of vehicle
Life Hammer, in cab of vehicle
Orange safety cones with reflector stripes
Orange or lime high visibility safety vest
Hand Cleaner
Sampling pump
Clear plastic tubing, may be Tygon brand
30-inch pipettes
60-inch pipettes
Disposable, single-use funnels, may be plastic or paper
Clear glass 2 fl. oz. sample bottles
Black caps with plastic seals for above
Plastic funnel
Porcelain/metal 5-gallon pail or bucket
Clear glass measuring cup or large wide-mouth glass jar
Absorbent wipes/paper towels (one pack or one roll)
Diesel can (diesel can must be labeled)

Exhibit 4.24.14-1 (Cont. 1) (05-14-2024)
Mandatory Vehicle Equipment List

Item
Carrying case/plastic tote to hold supplies
Magnetic fuel inspection site sign or freestanding fuel inspection site sign
Flashlight and batteries
Ice scraper with brush attachment
Hazardous waste can (one to five gallon)
Trash bags for waste can
Current edition of Fuel Compliance IRM Sections 4.24.13, 4.24.14, 4.24.15 and 4.24.16
IRM 1.14.7, Motor Vehicle Management (current edition)
GSA Vehicle Packet
CA-1 Federal Notice of Traumatic Injury and Claim for Continuation of Pay/Compensation
SF91 Motor Vehicle Accident (Crash) Report
SDS for unleaded regular gasoline
SDS for unleaded premium gasoline
SDS for number 2 diesel fuel (one each for LSD and ULSD)
SDS for number 2 dyed diesel fuel
SDS for Jet A
SDS for number 1 kerosene
SDS for dyed kerosene
Hazmat Training Certificate
Pub 1, Your Rights as a Taxpayer
Notice 916, Taxable Fuel Inspection Notice
Pub 4941, Truckers Bulletin, both English and Spanish versions
Form 9667, Sample Bottle Sealing and Identification Labels
Form 12180, Third Party Contact Form
Form 13926, Chain of Custody Control Document
Form 13927, Chain of Custody and Shipping Record
Form 4564, Information Document Request
Letter 3918, Fuel Inspection
Form 3210, Document Transmittal
Form 637, Application for Registration
Form 3244-A, Payment Posting Voucher

Excise Fuel Compliance Safety, Uniform, and Motor Vehicle Requirements 4.24.14

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Exhibit 4.24.14-1 (Cont. 2) (05-14-2024)

Mandatory Vehicle Equipment List

Item
Form 8849, Claim for Refund of Excise Taxes

Exhibit 4.24.14-2 (05-14-2024)**Steps to Dispose of Excess Fuel Sampling Equipment and Supplies**

This table depicts the steps to dispose of excess fuel sampling equipment and supplies to ensure the IRS adheres to Federal Management Regulations, and IRM 1.14.4, Personal Property Management, disposal of government property declared excess. This guidance establishes uniform process for disposing of unneeded equipment and supplies and promote efficient use of government resources.

Step	Action	Comment
1	FMSS or the GM notifies employees the truck will be turned in.	Employee will be notified by email.
2	Employees list the contents, usable items and quantities.	The list of likely property may be found in Exhibit 4.24.14-1.
3(a)	The GM shares the list with group and solicits interest.	The GM will instruct employees to send supplies and equipment to specific employees. Employee will update list as items are requested.
3(b)	The GM expands solicitation to territory and other Excise territory.	The GM will instruct employees to send supplies and equipment to specific employees. Employees will update list as items are requested.
4	Employees separate the consumable and the non-consumable items.	See the list below for examples of consumable items: <ul style="list-style-type: none"> • Nitrile gloves • Pipettes • Tubing and funnels • Garmin GPS unit • Sample bottles and caps • Shipping boxes for fuel samples • Form 9667 sample bottle labels • Sample pumps • Hand cleaner, paper towel, hand wipes, trash bags • First-aid kits
5	The GM makes reasonable efforts to retain the consumable items.	Recommend group and the TM secretaries consider items on-hand before ordering supplies.
6	Employees email FMSS-HQ Property to arrange disposal of property.	Provide the list to: <i>*FMSS HQ Property Staff Mailbox</i>
7	Employees coordinate with FMSS to excess or dispose the items.	The options will depend on the employee's locality, type of property, and other factors.