



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

21.7.8

AUGUST 4, 2021

## EFFECTIVE DATE

(08-04-2021)

## PURPOSE

- (1) This obsoletes IRM 21.7.8, "Business Tax Returns and Non-Master File Accounts - Excise Taxes."

## MATERIAL CHANGES

- (1) The material and all content in this IRM is being obsoleted concurrently and will be published with the publication of IRM 4.24.22 , Excise Tax, Campus Procedures for Excise Taxes as reflected in the table below:

IRM 21.7.8 Reference	New Reference	Description
IRM 21.7.8.1	IRM 4.24.22.1	Program Scope and Objectives
IRM 21.7.8.2	IRM 4.24.22.2	Excise Tax Forms and Publications
IRM 21.7.8.3	IRM 4.24.22.3	Excise Tax Centralization
IRM 21.7.8.4	IRM 4.24.22.4	Excise Tax Procedures

## EFFECT ON OTHER DOCUMENTS

IRM 21.7.8 dated 8/18/2017 is obsolete as of the date of this transmittal.

## AUDIENCE

This IRM provides revised procedural guidance for employees assigned to resolve issues involving Business Master File (BMF) Excise Tax Returns.

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