



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR DIRECTOR, SPECIALTY EXAMINATION; CHIEF, ESTATE &
GIFT AND EXCISE TAX EXAM; AND TERRITORY/GROUP MANAGERS, EXCISE
TAX EXAMINATION

FROM: Daniel R. Lauer Digitally signed by Daniel R. Lauer
DN: c=US, o=U.S. Government, ou=Department of
the Treasury, ou=Internal Revenue Service,
ou=People, serialNumber=355586, cn=Daniel R.
Lauer
Date: 2018.05.07 18:26:58 -0400
Director, Examination - Specialty Policy

SUBJECT: Moratorium on the Medical Device Excise Tax Extended

This memorandum provides interim guidance regarding procedures for the extension of the moratorium on the medical device excise tax. Please ensure this information is distributed to all affected employees within your organization.

H.R. 195 (Pub. L. 115-120), signed into law on January 22, 2018, extends for an additional two years the moratorium on the medical device excise tax imposed by Internal Revenue Code section 4191. Because of the moratorium, the medical device excise tax does not apply to the sale of taxable medical devices by the manufacturer, producer or importer of the device during the period beginning on January 1, 2016, and ending on December 31, 2019.

This guidance is effective immediately and will be incorporated into IRM 4.24.1.7, *Introduction to Excise Taxes*, within two years of issuance.

If you have questions concerning this guidance please contact Kellie McCann, Program Manager, Excise Tax Policy, 412-404-9607 or Tim Boes, Excise Program Analyst, 616-365-4620.

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