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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

October 4, 2017

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MEMORANDUM FOR DIRECTOR, SPECIALTY EXAMINATION; AND
CHIEF, ESTATE & GIFT AND EXCISE TAX EXAMINATION

FROM: Alfredo Valdespino */s/ Alfredo Valdespino*
Director, Examination - Specialty Policy

SUBJECT: Letter 3686, *Appointment Scheduled - Form 637 Reviews*

This memorandum informs revenue agents and fuel compliance agents, hereinafter referred to as “excise examiners”, who contact Form 637, *Application for Registration (For Certain Excise Tax Activities)*, applicants and registrants that Letter 3686, *Appointment Scheduled - Form 637 Reviews,* is now available in the Forms Repository. Please distribute this information to all affected employees within your organization.

Beginning immediately, excise examiners must use Letter 3686 to schedule appointments related to Form 637 reviews, i.e., initial application, sample and discretionary reviews, after making initial contact with the applicant or registrant. Letter 3688, *Initial Compliance Review*, is no longer required and will be made obsolete.

The guidance within this memorandum will be incorporated into IRM 4.24.2, *Form 637 Excise Tax Registrations*.

If you have questions concerning this guidance, contact Edward A. Kipping, Acting Program Manager, Excise Fuel Tax Policy; or Lisa Davis-Oglesby, Analyst, Excise Fuel Tax Policy.

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