DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, DC 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

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MEMORANDUM FOR CHIEF, EXCISE TAX EXAMINATION

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

SUBJECT: Excise Tax Enclosures with Correspondence to Representatives and Appointees

The purpose of this memorandum is to issue interim guidance to clarify procedures when sending examination reports, waivers, etc. (e.g. Forms 5384, 5385, 886-A, 2297, 3363, 2504-E, 872, 872-B, 872-EX) when a valid Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8821, *Tax Information Authorization*, is on file for the taxpayer. Publications sent to the taxpayer should always agree with the enclosures listed on the taxpayer's cover letter to avoid confusion. However, blank forms and publications available on IRS.gov should not be included when sending copies of letters, examination reports, waivers, etc. with Letter 937*, Transmittal Letter for Power of Attorney*, to representatives and appointees.

For example, Pub. 3498, *The Examination Process*, or Pub. 907, *Extending the Tax Assessment Period* should not be included with the representative's or appointee's copy of Letter 950-E, 30 Day Letter - S*traight Deficiency or Over-Assessment for Excise Tax Examination Cases,* Letter 4121-X, *Letter to Transmit Expected Agreed Examination Report,* Letter 907, *Request to Extend Assessment Statute*. This guidance is consistent with the Form 2848 instructions, and Form 8821, which state that representatives and appointees will not receive forms, publications, and other related materials with the notices. Please ensure this information is distributed to all affected employees within your organization.

This guidance is effective immediately and will be incorporated into IRM 4.24.20, *Excise Tax Report Writing Guide* within two years of issuance.

If you have questions, you may contact me or have a member of your staff contact Kellie McCann, Program Manager, Examination - Specialty Policy, Excise Tax Policy.

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