



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.24.1

JUNE 16, 2025

EFFECTIVE DATE

(06-16-2025)

PURPOSE

- (1) This obsoletes IRM 4.24.1, Excise Tax, Introduction to Excise Taxes.

MATERIAL CHANGES

- (1) Refer to the table below for a description of the material changes made.

Number	Subsection	Description of Change
1	IRM 4.24.1.1, Program Scope and Objectives	Obsoleted because the IRM is being obsoleted.
2	IRM 4.24.1.1.1, Background	Obsoleted because the IRM is being obsoleted.
3	IRM 4.24.1.1.2, Authority	Obsoleted because the IRM is being obsoleted.
4	IRM 4.24.1.1.3, Roles and Responsibilities	Obsoleted because the IRM is being obsoleted.
5	IRM 4.24.1.1.4, Program Objectives and Review	Obsoleted because the IRM is being obsoleted.
6	IRM 4.24.1.1.5, Acronyms	Obsoleted because the IRM is being obsoleted.
7	IRM 4.24.1.1.6, Related Resources	Obsoleted because the IRM is being obsoleted.
8	IRM 4.24.1.2, Excise Tax Examination Considerations	Obsoleted. The content is not instructions to staff guidance and was intended as an introductory statement.
9	IRM 4.24.1.2.1, Examination Scope	Obsoleted. The content is addressed in IRM 4.10.2.7.1.
10	IRM 4.24.1.2.2, Proper Use of Time	Obsoleted. The content is addressed in IRM 4.10.1.4.5.
11	IRM 4.24.1.2.3, Case File Documentation	Obsoleted. The content is addressed in IRM 4.10.9.5.
12	IRM 4.24.1.3, Excise Taxes - General Information	Obsoleted. The content is not instructions to staff guidance. It is found in <i>Publication 510</i> .
13	IRM 4.24.1.4, Excise Tax Program Returns	Obsoleted. The content is not instructions to staff guidance. It is found in <i>Publication 510</i> .
14	IRM 4.24.1.5, Excise Tax Program Claims	Obsoleted. The content is not instructions to staff guidance. It is found in <i>Publication 510</i> .
15	IRM 4.24.1.6, Excise Taxes Reported on Form 720	Obsoleted. The content is not instructions to staff guidance. It is found in <i>Publication 510</i> .

Number	Subsection	Description of Change
16	IRM 4.24.1.6.1, Electronic Federal Tax Payment System	Obsoleted. The content is redundant and is addressed at the <i>Electronic Federal Tax Payment System</i> .
17	IRM 4.24.1.6.2, Excise Taxes Reported on Form 720	Obsoleted. The content is not instructions to staff guidance. It is found in <i>Publication 510</i> .
18	IRM 4.24.1.6.2.1, Environmental Taxes	Obsoleted. The content is not instructions to staff guidance. It is found in <i>Publication 510</i> .
19	IRM 4.24.1.6.2.2, Communications and Air Transportation Taxes	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>General Table of Contents</i> .
20	IRM 4.24.1.6.2.3, Fuel Taxes	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>Fuels Table of Contents</i> .
21	IRM 4.24.1.6.2.3.1, Diesel Fuel, Kerosene, and Gasoline	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>Fuels Table of Contents</i> .
22	IRM 4.24.1.6.2.3.2, Diesel-Water Fuel Emulsion	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>Fuels Table of Contents</i> .
23	IRM 4.24.1.6.2.3.3, Leaking Underground Storage Tank (LUST) Taxes	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>Fuels Table of Contents</i> .
24	IRM 4.24.1.6.2.3.4, Kerosene Used in Aviation	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>Fuels Table of Contents</i> .
25	IRM 4.24.1.6.2.3.5, Aviation Gasoline	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>Fuels Table of Contents</i> .
26	IRM 4.24.1.6.2.3.6, Any Liquid Fuel Used in a Fractional Ownership Program Aircraft	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>Fuels Table of Contents</i> .
27	IRM 4.24.1.6.2.3.7, Other Fuels - Including Alternative Fuels	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>Fuels Table of Contents</i> .

Number	Subsection	Description of Change
28	IRM 4.24.1.6.2.4, Retail Tax on Heavy Trucks and Trailers	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>General Table of Contents</i> .
29	IRM 4.24.1.6.2.5, Ship Passenger Tax	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>General Table of Contents</i> .
30	IRM 4.24.1.6.2.6, Other Excise Tax	Obsoleted. The content is not instructions to staff and is now found in <i>Publication 510</i> .
31	IRM 4.24.1.6.2.7, Foreign Insurance Taxes	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>General Table of Contents</i> .
32	IRM 4.24.1.6.2.8, Manufacturers Tax (Other than Fuels)	Obsoleted. The content is not instructions to staff and is now found in <i>Publication 510</i> .
33	IRM 4.24.1.6.2.9, Patient Centered Outcomes Research Fee	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>General Table of Contents</i> .
34	IRM 4.24.1.6.2.10, Indoor Tanning Services	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>General Table of Contents</i> .
35	IRM 4.24.1.6.2.11, Fuels Used in Commercial Transportation on Inland Waterways and Leaking Underground Storage Tank (LUST) Tax on Inland Waterways Fuel Use	Obsoleted. The content is not instructions to staff. It is found in <i>Publication 510</i> .
36	IRM 4.24.1.6.2.12, Credit Recapture Taxes Involving Fuels: Section 40 Fuels and Biodiesel Sold But Not Used as a Fuel	Obsoleted subsection. The content is not instructions to staff guidance and is now found on the Excise Tax Knowledge Base. See <i>Fuels Table of Contents</i> .
37	IRM 4.24.1.6.2.13, Floor Stocks Tax	Obsoleted. The content is not instructions to staff. It is found in <i>Publication 510</i> .
38	IRM 4.24.1.7, Structured Settlement Factoring Transactions	Obsoleted subsection. This guidance is now found on the Excise Tax Knowledge Base. See <i>General Table of Contents</i> .
39	IRM 4.24.1.8, Excise Taxes Reported on Form 2290, Form 11-C, and Form 730	Obsoleted. The content is not instructions to staff. It is found in <i>Publication 510</i> .
40	Exhibit 4.24.1-1, Acronyms	Obsoleted because the IRM is being obsoleted.

EFFECT ON OTHER DOCUMENTS

IRM 4.24.1, Excise Taxes, Introduction to Excise Taxes, dated March 17, 2023, is obsolete as of the date of this transmittal.

AUDIENCE

This section is for Excise Tax Program managers, revenue agents (RAs), fuel compliance agents (FCAs), and fuel compliance officers (FCOs) (RAs, FCAs, and FCOs are collectively and hereinafter referred to as “examiners” throughout this section), and personnel at the Campus Exam/Automated Under Reporter Cincinnati (CEAC) who examine and process Excise Tax Program returns and claims.

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Small Business/Self Employed