



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.24.4

AUGUST 16, 2022

EFFECTIVE DATE

(08-16-2022)

PURPOSE

- (1) This obsoletes IRM 4.24.4, Excise Taxes, Excise Fuel Taxes Workload, Policies and Procedures.

MATERIAL CHANGES

- (1) Refer to the table below for a detailed list of changes made.

IRM Section	Description of Change
4.24.4.1 Program Scope and Objective	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1, Introduction to Excise Taxes and IRM 4.24.6, Technical Guidance and Information Processing for Excise Tax Examination Issues.
4.24.4.1.1 Background	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1 and IRM 4.24.6.
4.24.4.1.2 Authority	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1 and IRM 4.24.6.
4.24.4.1.3 Roles and Responsibilities	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1 and IRM 4.24.6.
4.24.4.1.4 Program Management and Review	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1 and IRM 4.24.6.
4.24.4.1.5 Terms	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1 and IRM 4.24.6.
4.24.4.1.6 Acronyms	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1 and IRM 4.24.6.

IRM Section	Description of Change
4.24.4.1.7 Related Resources	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1 and IRM 4.24.6.
4.24.4.2 Basic Excise Examiner Responsibilities	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1 and IRM 4.24.6. Basic excise examiner responsibilities are already covered in IRM 4.24.1, Introduction to Excise Taxes.
4.24.4.3 The Excise Fuel Tax Program	Removed section, the material is obsolete because IRM section was moved to IRM 4.24.1 and IRM 4.24.6.
4.24.4.4 Excise Case Selection (ECS) for the Excise Fuel Tax Program	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1 and IRM 4.24.6. Excise case selection is covered in IRM 4.24.18, Excise Case Selection.
4.24.4.4.1 Examination Information Reports and Request for Information (RFI) Form	Removed section, the material previously contained in this section in reference to Examination Information Reports is obsolete, current procedures are in IRM 4.24.25.5.8.1, Form 5346, Examination Information Report. The material previously contained in this section in reference to Request for Information was updated and incorporated into 4.24.6.14, Submitting a Request for Information (RFI). The RFI content was revised to provide a list of available data sources and clarify procedural guidance.
4.24.4.5 Excise Forensic Lab (EFL)	Removed section, the material previously contained in this section was updated and incorporated into IRM 4.24.6.15. The EFL content was updated to clarify procedural guidance.

IRM Section	Description of Change
4.24.4.6 Assignment of Fuel Related Inventory Coordinated Industry Case (CIC) Referrals	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1 and IRM 4.24.6. CIC referrals are covered in IRM 4.24.5, Large Business and International (LB&I) Examination Program Procedures for Excise Employees.
4.24.4.7 Case Coordination for Examinations and Related Forms 720-TO/CS Reviews	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1 and IRM 4.24.6. Case coordination for examinations and related Forms 720-TO/CS reviews is covered in IRM 4.24.17, Excise Summary Terminal Activity Reporting System (ExSTARS) Compliance Examination Procedures.
4.24.4.8 Fuel Examination Case Control Procedures	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1 and IRM 4.24.6. Case control procedures are not unique to fuel related cases.
4.24.4.8.1 Aging Reason Code Procedures for FCA Cases	Removed section, the material previously contained in this section was incorporated into paragraph (7) of IRM 4.24.6.4 Source Codes, Examination Activity Codes, Project Codes and Tracking Codes is updated.
4.24.4.9 Fuel Abstract Examinations	Removed section, the material is obsolete because the content provides industry background and is not considered guidance necessary for the IRM.
4.24.4.10 Fuel Excise Taxes	Removed section, the material is obsolete because the content in this IRM section was moved to IRM 4.24.1, Introduction to Excise Taxes.

IRM Section	Description of Change
4.24.4.10.1 Gasoline, Including Aviation Gasoline and Gasoline Blendstocks (ABS 62 and 14)	Removed section, the material previously contained in this section was updated and incorporated into new IRM 4.24.1.6.2.3.4, Gasoline, Including Aviation Gasoline and Gasoline Blendstocks (ABS 62 and 14). The description of Gasoline taxes was revised and a link to the Knowledge Base was added.
4.24.4.10.2 Diesel Fuel and Diesel-Water Fuel Emulsion (ABS 60 and 104)	Removed section, the material previously contained in this section was updated and incorporated into new IRM 4.24.1.6.2.3.1, Diesel Fuel and Diesel-Water Fuel Emulsion (ABS 60 and 104). The description of Diesel Fuel and Diesel-Water Fuel Emulsion was revised and a link to the Knowledge Base was added.
4.24.4.10.3 Kerosene, Including Kerosene Used in Aviation (ABS 35, 69, 77 and 111)	Removed section, the material previously contained in this section was updated and incorporated into IRM 4.24.1.6.2.3.3, Kerosene, Including Kerosene Used in Aviation (ABS 35, 69, 77 and 111). The description of Kerosene tax was revised and a link to the Knowledge Base was added.
4.24.4.10.4 Other Fuels - Including Alternative Fuels (ABS 112, 118, 121, 123, 124 and 79)	Removed section, the material previously contained in this section was updated and incorporated into new IRM 4.24.1.6.2.3.6, Other Fuels - Including Alternative Fuels (ABS 112, 118, 120, 121, 122, 123, 124 and 79). The description of Other Fuels was revised and a link to the Knowledge Base was added.

IRM Section	Description of Change
4.24.4.10.5 Fuels Used in Commercial Transportation on Inland Waterways	Removed section, the material previously contained in this section was updated and incorporated into IRM 4.24.1.6.2.11, Fuels Used in Commercial Transportation on Inland Waterways (ABS 064) and Leaking Underground Storage Tank Tax on Inland Waterways Fuel Use (ABS 125). The description of Inland Waterways tax was revised and a link to the Knowledge Base was added.
4.24.4.10.6 Leaking Underground Storage Tank Taxes (LUST) (ABS 105, 107, 111 and 119)	Removed section, the material previously contained in this section was updated and incorporated into new IRM 4.24.1.6.2.3.2, Leaking Underground Storage Tank Taxes (LUST) (ABS 105, 107, 111 and 119). The description of LUST Taxes was revised and a link to the Knowledge Base was added.
24.4.10.7 Any Liquid Fuel Used in a Fractional Ownership Program Aircraft (ABS 13)	Removed section, the material previously contained in this section was updated and incorporated into new IRM 4.24.1.6.2.3.5, Any Liquid Fuel Used in a Fractional Ownership Program Aircraft (ABS 13). The content was updated to add a link to the Knowledge Base.
4.24.4.10.8 Credit Recapture Taxes Involving Fuels: Section 40 Fuels (ABS 51) and Biodiesel Sold as but Not Used as a Fuel (ABS 117)	Removed section, the material previously contained in this section was updated and incorporated into renamed IRM 4.24.1.6.2.12, Credit Recapture Taxes Involving Fuels: Section 40 Fuels (ABS 51) and Biodiesel Sold as but Not Used as a Fuel (ABS 117). The description of Section 40 Fuels and Biodiesel Sold as but Not Used as a Fuel was revised and a link to the Knowledge Base was added.

IRM Section	Description of Change
4.24.4.10.9 Environmental Taxes Involving Fuels (ABS 18 and 21)	Removed section, the material previously contained in this section was updated and incorporated into IRM 4.24.1.6.2.1, Environmental Taxes. The description of Environmental Taxes was revised and a link to the Knowledge Base was added.
4.24.4.11 Abnormal Fuel Referrals	Removed section, the material previously contained in this section was updated and incorporated into new IRM 4.24.6.2.12, Procedural Guidance for Abnormal Fuel Referrals. The content was updated to reorganize the procedural guidance.
4.24.4.11.1 Time Frames for Abnormal Fuel Referrals	Removed section, the material previously contained in this section was updated and incorporated into new IRM 4.24.6.2.12, Procedural Guidance for Abnormal Fuel Referrals. The content was updated to reorganize the procedural guidance.
4.24.4.11.2 Conducting an Examination Based on an Abnormal Fuel Referral	Removed section, the material previously contained in this section was updated and incorporated into new IRM 4.24.6.2.12, Procedural Guidance for Abnormal Fuel Referrals. The content was updated to reorganize the procedural guidance.
4.24.4.12 Investigative Sample Leads Identified During Normal Fuel Inspection Activities	Removed section, the material previously contained in this section was incorporated into new IRM 4.24.6.2.13, Procedural Guidance for Investigative Sample Leads.

EFFECT ON OTHER DOCUMENTS

IRM 4.24.4, Excise Taxes, Excise Fuel Taxes Workload, Policies and Procedures, dated 02-19-2019 is obsolete as of the date of this transmittal.

AUDIENCE

This section provides guidance to SB/SE Excise Territory and Group Managers, Excise Examiners, Fuel Compliance Officers/Fuel Compliance Agents, Headquarters and Field Specialists.

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Small Business/Self Employed

