



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.24.11

APRIL 26, 2012

EFFECTIVE DATE

(04-26-2012)

PURPOSE

- (1) This transmits obsolete IRM 4.24.11, Excise Tax, Excise Tax Processing Procedures at the Cincinnati Internal Revenue Service Center (CIRSC). All relevant content has been moved to other IRM sections as listed in table below.

MATERIAL CHANGES

- (1) The material contained in this IRM section has been moved as follows:

IRM Number	Content Moved To IRM
4.24.11.1 Overview	Obsolete
4.24.11.2 Excise Returns Filed at CIRSC	No longer required. Information is in IRM 21.7.8.2
4.24.11.3 Processing of Excise Tax Amended Returns	4.24.8.6.1.1
4.24.11.4 Processing of Excise Tax Claims	4.24.8.2.1
4.24.11.5 Dyed Diesel Fuel Penalty Claim Processing	All relevant content moved to 4.24.16.3
4.24.11.5.1 PSPWIC Procedures	Obsolete
4.24.11.5.2 Fuel Territory Procedures	Obsolete
4.24.11.5.3 Fuel Compliance Group Procedures	Obsolete
4.24.11.6 Locating Processed Excise Claims on IDRS	Exhibit 4.24.8-3
4.24.11.7 CCSC Procedures for Establishing AIMS Controls	4.24.8.5.1
4.24.11.7.1 AIMS Controls on MFT 40	4.24.8.5.1
4.24.11.8 Closing of Selected Excise Cases and Claims	4.24.10.9
4.24.11.9 Centralized Processing of Substitute for Return and Delinquent Returns	4.24.6.11.1
4.24.11.9.1 Processing of Excise Substitute for Return	4.24.6.8

IRM Number	Content Moved To IRM
4.24.11.9.2 Processing of Excise Delinquent Returns Secured by Compliance Examination	4.24.6.11.1
4.24.11.10 Claims for Refunds of an Overpayment of Excise Tax on Insurance Policies	4.24.8.19
4.24.11.11 Claims Selected by CEO	4.24.8.5

EFFECT ON OTHER DOCUMENTS

IRM 4.24.11 dated 8-13-2008 is now obsolete.

AUDIENCE

This section is for SBSE Excise Managers, Examiners, and Specialists.

/s/ John Imhoff
Director, Specialty Programs
Small Business/Self Employed