



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

Small Business/Self-Employed Division

5/29/2008

Control Number: SBSE-04-0508-024  
Expires: April 29, 2009  
Impacted IRM: 4.24.13

MEMORANDUM FOR EXCISE TAX TERRITORY MANAGERS

FROM: W. Ricky Stiff **/S/ W. Ricky Stiff**  
Chief, Excise Tax Program

SUBJECT: Interim Guidance for the Use of Gloves by Fuel Compliance  
Officers (FCOs)

This memorandum provides interim guidance to FCOs on the use of gloves for climbing ladders. Currently IRM 4.24.13.4.4.2, *Excise Tax Fuel Compliance Officer Technical Guidance, Nitrile Gloves*, states FCOs may not wear gloves while climbing truck ladders. We are changing the policy due to safety concerns and the recommendations of the Industrial Hygienists.

FCOs may wear gloves while climbing truck ladders with the exception of single use nitrile gloves. Leather gloves or multi-use nitrile gloves are recommended. Please ensure this information is distributed to all affected employees.

This interim guidance will be incorporated into IRM 4.24.13, *Excise Tax Fuel Compliance Officer Technical Guidance* by April 29, 2009.

If you have any questions please contact Kim Malone, Senior Program Analyst, Excise Tax Fuel Policy Program

cc: [www.IRS.gov](http://www.IRS.gov)