



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

5/29/2008

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Impacted IRM 4.24.10.9.1

MEMORANDUM FOR EXAMINATION/EXCISE FIELD OPERATIONS

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

SUBJECT: Interim Guidance on Timeframes for No Change Case Closings

The purpose of this memorandum is to clarify the 10 day rule for closing No Change cases.

When an examination results in no change to the tax liability, the examiner will submit to their manager for review and approval, a completed Form 5384, *Excise Tax Examination Changes and Consent to Assessment & Collection*, and Letter 3401-E, *No Change Report Transmittal Letter*. The excise manager will initial, date, and mail the letter and report to the taxpayer.

The group manager will record on Form 9984, *Examining Officer's Activity Record*, the date the letter is mailed to the taxpayer notifying them of the no change determination. Any delays in not meeting the 10 day period will be documented.

Cases will be closed according to the National Standard Timeframes found in IRM 4.75.11.3.1.2. Timely closing of cases is a shared responsibility of both the examiner and the manager, and impacts both business results and customer satisfaction.

The above guidance will be included in IRM 4.24.10.9.1, *Time Frames in Closing a Case* by May 29, 2009.

If you have any questions, please contact Chris Steadham, Senior Program Analyst, Excise Tax Policy, PSP Field Operations.

Cc: www.irs.gov