



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

June 4, 2008

**Control Number:** SBSE-04-0608-036  
**Expiration Date:** June 03, 2009  
**Impacted IRM:** 4.24.13

MEMORANDUM FOR EXCISE TAX TERRITORY MANAGERS, GROUP MANAGERS  
AND SPECIALISTS

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

SUBJECT: Interim Guidance Procedures for Obtaining Biodiesel Samples

The purpose of this memorandum is to provide interim guidance for obtaining, packaging, and labeling biodiesel samples.

Excise tax revenue agents have been instructed to request the services of Fuel Compliance Officers (FCO) for the purpose of obtaining biodiesel samples. Such contacts will be initiated by the revenue agent group manager through the fuel compliance officer group manager. The results of biodiesel samples obtained by FCOs will support revenue agent's efforts in determining if biodiesel registrants/applicants meet the requirements of IRC 40A (d)(1) which defines biodiesel.

Sampling and Shipping Procedures

1. Secure four, one ounce samples using the appropriate approved sampling method.
2. Complete the sample label, Form 9667
  - Label the related samples 1 of 4, 2 of 4, 3 of 4, and 4 of 4. Record this information on the Bottle Copy portion of the Form 9667 below "Type of Test"
  - Place a check mark next to "Investigation" to identify the type of test.
  - Place a check mark next to "Other" and write "B100" to identify the type of fuel.
3. Complete an Investigative Sample Information sheet for each set of related samples. This will assist the laboratory in differentiating between samples sent from multiple locations.

- Record the sample numbers on the IRS Sample Number line
  - Insert “B100” in the Expected Product line
  - Request the laboratory results be sent to the revenue agent who requested the samples
  - Complete the remainder of the sheet with any additional pertinent information.
4. Ship the samples to the laboratory using the accepted quantities procedures. Samples of biodiesel may be shipped with other fuel products.
  5. Depending on the test results, additional samples may be needed. If so, the same shipping procedures detailed above will apply.

The procedures outlined in this memo will be incorporated into IRM 4.24.13.

If you have any questions concerning sampling and shipping procedures, please contact Juliana Padilla, Excise Tax Fuel Policy Analyst.

**Cc: [www.irs.gov](http://www.irs.gov)**