



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Control Number- SBSE-04-1008-050  
Expiration Date: October 08, 2009  
Impacted IRM: 4.24.13

October 8, 2008

MEMORANDUM FOR EXCISE TAX TERRITORY MANAGERS

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

SUBJECT: Interim Guidance on sending Below the Rack (BTR) paperwork to  
the Excise Forensics Laboratory

The purpose of this memo is to issue interim guidance required for the FCO Program. Please ensure that this information is distributed to all affected employees within your organization.

IRM 4.24.13.9.6.6 instructs FCOs to send the data captured on the BTR data sheets to the Excise Forensics Laboratory (EFL) technician as an attachment to an encrypted email. FCOs are also instructed to retain the hard copy of the data sheets for six weeks following the conclusion of the BTR activity.

The EFL has informed us that they need the original, hard copy of the data sheets to verify the information sent electronically. The EFL also uses data sheets to read any additional comments the FCO wrote on the sheet (i.e. additional information about fuel deliveries, fuel shippers and the samples).

Therefore, to assist the EFL in their analysis of the samples, FCOs will not retain the original data sheets but will send the original data sheets to the EFL. The FCOs will also transmit the information by secured email. The original data sheets, along with a completed Form 3210, must be placed in an envelope and the envelope sealed. The envelope will then be placed into the shipping box between the cardboard wall and the plastic liner. If the FCO can not send the information as an email attachment, the FCO will follow the instructions in IRM 4.24.13.9.6.6(2) for sending the information on a disk.

Interim Guidance Memorandum SBSE-04-1008-050 will be incorporated into IRM 4.24.13 by October 08, 2009.

If you have any questions please contact Kim Malone.

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