



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

Small Business/Self-Employed Division

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October 16, 2008

MEMORANDUM FOR EXCISE TAX TERRITORY MANAGERS

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

SUBJECT: Interim Guidance on Gas Sampling Procedures

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

FCOs may be asked to obtain gasoline samples as part of a project or as an investigative sample. The project or investigation may require samples representing several octane levels be obtained. As the procedures will explain, FCOs will need to flush the fuel pump hose to ensure the fuel being sampled represents the stated octane. To flush the hose, FCOs will need to dispense ½ gallon of fuel. With the high cost of fuel, retailers and others from whom the samples are obtained may ask FCOs to purchase the fuel. The procedures within the memorandum provide guidance on obtaining the samples and recording the purchase of the fuel.

The focus of this memorandum is on the flushing of the pump hose and the purchase of the fuel. FCOs will continue to follow the instructions in IRM 4.24.13 pertaining to conducting an inspection, sampling fuel, labeling the samples and shipping the fuel.

Interim Guidance Memorandum SBSE-04-1008-052 will be incorporated into IRM 4.24.13 by October 16, 2009.

If you have any questions please contact Kim Malone.

Attachment

cc: www.IRS.gov

Addendum- Procedures for Purchasing and Obtaining Gasoline Samples for a Fuel Project.

Procedures for obtaining Gasoline Samples

The FCO will need to explain to the owner of the fuel that the pump's hose must be flushed to ensure a representative sample is obtained. The explanation will inform the owner that 1/2 gallon of fuel will be dispensed. If the owner asks the FCO to purchase the fuel, the FCO will do so using the fleet card assigned to the FCO truck. On the fuel receipt, the FCO will record the date, if not already recorded on the receipt, and write "Fuel Sampling Project". The receipt will be attached to the monthly statement along with the other receipts for fuel purchases.

Sampling Steps

Before starting the procedures below, the FCO must inspect the fuel gauge of the FCO truck to determine whether the tank can hold an additional 1/2 gallon of fuel.

1. Remove fuel cap from FCO truck
2. Select octane needed for the sample
3. Turn on the pump
4. Insert the nozzle into the line leading to the fuel tank of the FCO truck
5. Dispense 1/2 gallon of fuel into the FCO truck's fuel tank
6. Release the handle of the pump nozzle to stop the fuel from being dispensed
7. Remove nozzle from the FCO truck
8. Follow the normal procedures for obtaining a nozzle sample

If samples are needed for other octane levels, the FCO will follow the steps above.