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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

August 24, 2017

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MEMORANDUM FOR DIRECTOR, EXAMINATION-CINCINNATI CAMPUS; DIRECTOR, SPECIALTY EXAMINATION; AND CHIEF, EXCISE TAX

FROM: Alfredo Valdespino /s/ Alfredo Valdespino
Director, Examination - Specialty Policy

SUBJECT: Letter 5708, *Initial Contact - Form 637 Reviews*

This memorandum informs revenue agents who contact Form 637, *Application for Registration (For Certain Excise Tax Activities)* applicants and registrants that Letter 5708, *Initial Contact - Form 637 Reviews,* is now available in the Forms Repository. Please distribute this information to all affected employees within your organization.

Effective immediately, revenue agents and fuel compliance agents must use Letter 5708, *Initial Contact - Form 637 Reviews,* for all initial contacts related to Form 637 reviews. After issuing the Letter 5708, the examiner must wait at least 14 days to contact the applicant or registrant by telephone.

The agents must enclose Publication 5170, *Taxpayer Bill of Rights (Brochure) and* Notice 609, *Privacy Act Notice* with Letter 5708.

For additional initial contact requirements, refer to SBSE-04-071780-0047, *Reissuance of Initial Taxpayer Contact in Excise Tax Examination Cases*, posted July 20, 2017.

The guidance within this memorandum will be incorporated into IRM 4.24.2 by August 24, 2019.

If you have questions concerning this guidance, contact Edward A. Kipping, Acting Program Manager, Excise Fuel Tax Policy or Lisa Davis Oglesby, Analyst, Excise Fuel Tax Policy.

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