



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

4.24.7

MAY 24, 2018

EFFECTIVE DATE

(05-24-2018)

PURPOSE

- (1) This obsoletes IRM 4.24.7, *Excise Embedded Quality Review System (EQRS) and Excise National Quality Review System (NQRS)*. SB/SE examination quality is now aligned with the Office of Exam Quality and Technical Support (EQ&TS). On June 8, 2017, ownership of IRM 4.8.3, *Technical Services, Examination Quality Measurement Staff (EQMS)*, was formally transferred to EQ&TS from Exam Technical Support. New IRM 4.2.8, *Guidelines for SB/SE National Quality Review*, and new IRM 4.24.6, *Excise Tax, Technical Guidance and Information Processing for Excise Tax Examination Issues*, incorporate all relevant procedural guidance from IRM 4.24.7.

MATERIAL CHANGES

- (1) Relevant content from IRM 4.24.7 moved to IRM 4.2.8 and IRM 4.24.6 as shown in the table below:

IRM Number	Relevant Content Moved To
4.24.7.1 Program Scope and Objectives	IRM 4.2.8.1
4.24.7.1.1 Background	Obsolete
4.24.7.1.2 Authority	IRM 4.2.8.1.1
4.24.7.1.3 Responsibilities	IRM 4.2.8.1.2
4.24.7.1.4 Program Objectives and Reviews	IRM 4.2.8.1.3
4.24.7.1.5 Terms/Definitions/Acronyms	IRM 4.2.8.1.4 IRM 4.2.8.6
4.24.7.1.6 Related Resources	IRM 4.2.8.1.1 IRM 4.2.8.1.5
4.24.7.2 General Overview	IRM 4.24.6.17
4.24.7.2.1 Purpose	IRM 4.2.8.1
4.24.7.3 EQRS Responsibilities	IRM 4.24.6.17
4.24.7.4 EQRS Review Site Responsibilities	IRM 4.2.8.4
4.24.7.5 Excise Program Responsibilities	Obsolete
4.24.7.6 Quality Attributes	IRM 4.2.8.6

IRM Number	Relevant Content Moved To
4.24.7.6.1 Scoring System	IRM 4.2.8.7.3
4.24.7.7 Process Measures	IRM 4.2.8.7.4.1
4.24.7.8 Case Selection	Obsolete
4.24.7.9 Cases Subject to NQRS Sampling	IRM 4.2.8.8 and IRM 4.2.8.9.1
4.24.7.10 Case Review Procedures	IRM 4.24.6.17
4.24.7.10.1 Job Aid	IRM 4.2.8.1.5 IRM 4.24.6.17
4.24.7.10.2 Completion of Data Collection Instrument (DCI)	IRM 4.2.8.7
4.24.7.11 Consistency Checks	IRM 4.2.8.10.1
4.24.7.11.1 Types of Checks	IRM 4.2.8.10.1
4.24.7.12 EQRS Reviewer Responsibilities	IRM 4.2.8.7
4.24.7.13 National Quality Review System (NQRS) Reports	IRM 4.2.8.5
4.24.7.14 Management Use of NQRS Data	IRM 4.2.8.11
4.24.7.15 Feedback to Employees	IRM 4.2.8.11
Exhibit 4.24.7-1 Quality Attributes	Exhibit 4.2.8-2
Exhibit 4.24.7-2 Acronyms	Obsolete

EFFECT ON OTHER DOCUMENTS

IRM 4.24.7 dated June 15, 2017, is obsolete as of the effective dates of IRM 4.2.8 and IRM 4.24.6.

AUDIENCE

This section is for excise tax managers (excise managers), National Quality (NQ) reviewers (reviewers), and revenue agents and/or fuel compliance agents (excise examiners).

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Small Business/Self Employed

