



CHIEF TAX COMPLIANCE OFFICER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

March 16, 2026

Mr. Rob Underwood  
President, Energy Marketers of America  
300 New Jersey Ave NW #300  
Washington, DC 20001

Dear Mr. Underwood:

Thank you for your inquiry dated December 19, 2025. You expressed concerns with the delays in processing federal motor fuel excise tax refund claims.

I apologize for the challenges your member associations are experiencing while we process the claims. Our goal is to provide all taxpayers excellent customer service.

Unfortunately, resource constraints did cause delays in the processing of Form 8849 claims. We have taken mitigating steps by reassigning resources from other operations to address the excise claim inventory, and identified some process efficiencies that will reduce the length of time it takes to process a claim. Based on current volumes, we anticipate catching up with the claims you discuss by May.

I hope our responses to your questions are helpful. If you or your staff have questions, please contact Richard Tierney, Director, Examination, at 656-239-6023.

Sincerely,

Jarod J.  
Koopman

Digitally signed by Jarod J.  
Koopman  
Date: 2026.03.16 11:35:15 -0400

Jarod J. Koopman