



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

May 7, 2013

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MEMORANDUM FOR DIRECTORS, COLLECTION AREA OPERATIONS
(CALIFORNIA, GULF STATES, AND SOUTH ATLANTIC)

FROM: Scott D. Reisher /s/ **Scott D. Reisher**
Director, Collection Policy

SUBJECT: Required Number of Cases for Review (Offer in Compromise)

The purpose of this memorandum is to provide guidance to Field Offer in Compromise Group Managers relative to the minimum number of annual performance case reviews which should be conducted per year.

In order to remain consistent with the requirements set forth in IRM 1.4.50.5.2.2(1 & 2), effective immediately IRM 1.4.52.4.3(1)(a) is revised as follows:

(a) Choose a sufficient number of cases to review to ensure a thorough evaluation of each employee's performance. This number may vary depending on the needs of the individual employee; however, managers should review a minimum of 8 open cases per year on each OIC Specialist. Review at least half of the cases prior to the mid-year. Case reviews must be documented using EQRS.

If you have any questions, please feel free to contact me or a member of your staff may contact Thomas B. Moore, OIC Senior Program Analyst. Field OIC and Field Collection personnel should elevate their questions through the appropriate management chain.

cc: Director, Field Collection
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