



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 31, 2012

Control Number: SBSE-05-1212-098  
Expiration Date: July 1, 2013  
Impacted: IRM 5.8.3

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

DIRECTORS, CAMPUS COMPLIANCE OPERATIONS  
(BROOKHAVEN and MEMPHIS)

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

SUBJECT: Securing Related Offers

The purpose of this memorandum is to reissue Interim Guidance Memorandum SBSE-05-0212-012, *Securing Related Offers*, which provides guidance on when to secure related offers. The procedures will be incorporated in the next revision of Internal Revenue Manual (IRM) 5.8.3, *Centralized Offer in Compromise Transfers, Perfection, and Case Building*.

IRM 5.8.3.7(1), *Perfection of COIC Cases*, states the Process Examiners must secure a related offer before the investigation. Upon issuance of this memorandum, it will only be necessary to secure a related Form 656, *Offer in Compromise*, for those taxpayers combining joint and separate liabilities or individual and business liabilities on one Form 656, and the offer is ready to be accepted. All liabilities should be loaded to the AOIC MFT screen with the original offer.

When discussing the preliminary case decision with the taxpayer/representative, make sure the taxpayer/representative is aware that a second offer and applicable payments will be required if the offer is to be accepted. Upon completion of financial analysis and agreement to the offer amount, the Offer Examiner (OE) or Offer Specialist (OS) will secure the related offer, appropriate application fee and payment(s).

Exception: If the taxpayer qualifies for a waiver and submits an offer that includes both IMF and BMF liabilities, request the related offer and applicable fees for the BMF liabilities before continuing with the investigation. If the taxpayer fails to respond, follow procedures in IRM 5.8.7.2.2, *Processable Returns*.

If the taxpayer does not send in the second offer with the applicable payments, the offer may be returned without further contact or consideration. The procedures in IRM 5.8.7.3, *Return Reconsideration*, will apply if it is determined that the taxpayer submitted Form 656 and related payments in a timely manner.

When the related offer is received, it will be loaded to AOIC with the necessary adjustments to the MFT screen on the original offer.

If you have any questions, please contact me, or a member of your staff may contact Diane Morris, OIC Senior Program Analyst or Ilene Nodiff-Robinson, Senior Tax Analyst. COIC personnel should elevate their questions through the appropriate management chain.

cc: Director, Field Collection  
Director, Campus Compliance Services  
Director, Filing and Payment Compliance  
Chief, Appeals  
Chief, Counsel  
National Taxpayer Advocate  
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