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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

December 28, 2012

Control Number: SBSE-05-1212-102
Expiration Date: August 1, 2013
Impacted: IRM 5.8.8.3

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

DIRECTORS, CAMPUS COMPLIANCE OPERATIONS
(MEMPHIS AND BROOKHAVEN)

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

SUBJECT: Redacting Information in the Public Information File

The purpose of this memorandum is to reissue Interim Guidance Memorandum, SBSE-05-0712-064, *Redacting Information in the Public Information File,* which expires January 1, 2013. The instructions below will be included in the next revision of Internal Revenue Manual (IRM) 5.8.8.3(5). Current IRM procedures require redacting the following information:

In all cases, the taxpayer's social security number (both primary and secondary, if a joint offer) should be redacted.

a. Name and SSN of a co-obligor spouse if the spouse is not the party to the compromise
b. Address
c. Number of exemptions
d. Filing status
e. Adjusted gross income
f. Taxable income
g. Principal industry code

h. Transaction codes with no dollar amounts. The entire line including the date should be redacted.
i. Transaction Codes and explanations dealing with fraud, negligence, or criminal investigations, but not the date and amount of the transaction
j. Power of Attorney/Tax Information Authorization (POA/TIA) on the file
k. The amount of interest, additional amount, addition to the tax, or assessable penalty, imposed by law on the person against whom the tax is assessed

In accordance with Disclosure guidelines defined in the Disclosure/Privacy Act Quality Review Report released July 14, 2010, redacting the address should be limited to the street address (house number and street name), not the entire address. Also, with the issuance of this Interim Guidance Memorandum, we are removing the requirement of paragraph (k) above. Below is the revised text that will be included in the next revision of the IRM.

IRM 5.8.8.3(5) [revised]

(5) Request a transcript using AOIC, order a MFTRA-X, or Transcript Delivery System (TDS) as close to the acceptance date as possible without delaying acceptance. A complete copy should be retained with the case file. Prepare a sanitized MFTRA-X or AOIC transcript for the public inspection file by redacting (blacking out) the taxpayer's entire social security number (both primary and secondary, if a joint offer) and all tax information that is not to be disclosed to the public; such as:

a. Name and SSN of a co-obligor spouse if the spouse is not the party to the compromise
b. Address (house number and street name only)
c. Number of exemptions
d. Filing status
e. Adjusted gross income
f. Taxable income
g. Principal industry code
h. Transaction codes with no dollar amounts. The entire line including the date should be redacted.
i. Transaction Codes and explanations dealing with fraud, negligence, or criminal investigations, but not the date and amount of the transaction
j. Power of Attorney/Tax Information Authorization (POA/TIA) on the file

This change is effective as of the date of this memorandum. Please ensure all impacted employees receive notification of the changes.

If you have any questions, please feel free to contact me or a member of your staff may contact Diane Morris, OIC Senior Program Analyst. Field offer, field collection and

COIC personnel should elevate their questions through the appropriate management chain.

cc: Director, Field Collection
Director, Campus Compliance Services
Director, Campus Filing and Payment Compliance
Directors, Exam Area Operations
Chief, Appeals
Chief, Counsel
National Taxpayer Advocate
www.irs.gov