



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

SMALL BUSINESS / SELF-EMPLOYED DIVISION

July 24, 2012

Control Number: SBSE-05-0712-060
Expiration Date: July 24, 2013
Impacted: IRM 5.8.3.6
IRM 5.8.4.6

MEMORANDUM FOR DIRECTORS, 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: Interim Guidance Memorandum for Centralized Offer in
Compromise (COIC) Screen for Obvious Full Pay Processing

This memorandum issues interim guidance eliminating the Obvious Full Pay processing used by COIC process examiners. Beginning on the date of issuance of this memorandum, IRM Section 5.8.3.6, Screen for Obvious Full Pay Processing, and IRM 5.8.4.6, Screen for Obvious Full Pay (COIC Only), will no longer be required. Offer examiners and offer specialists will continue to follow IRM 5.8.4.3(3) and IRM 5.8.5.2 and complete an initial calculation to determine if the taxpayer can fully pay in a lump sum or through current installment agreement guidelines. Please ensure this information is distributed to all affected employees.

If you have any questions, please contact me, or a member of your staff may contact Diane Morris, OIC Program Analyst. COIC personnel should direct any questions through the appropriate chain of authority.

cc: Chief, Appeals
Director, Field Collection
Director, Campus Compliance Services
Director, Filing and Payment Compliance
Assistant Division Counsel, SBSE
National Taxpayer Advocate
www.irs.gov