



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

October 5, 2012

Control Number: SBSE-05-1012-077  
Expiration Date: February 1, 2013  
IRM Impacted: 5.8.3.4.2 and 5.8.3.7

MEMORANDUM FOR DIRECTOR, 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) Defining Case Building Procedures

The purpose of this memorandum is to reissue Interim Guidance Memorandum SBSE-05-1111-067, *Interim Guidance Memorandum for Centralized Offer in Compromise (COIC) Defining Case Building Procedures*, which expires November 15, 2012. The attached instructions will be included in the next revision of Internal Revenue Manual (IRM) 5.8.3.4.2 and 5.8.3.7.

As agreed in the Letter of Understanding (LOU) titled *SB/SE Initiative to Establish a Time Frame for Performing Case Building Actions on Offers in Compromise*, dated and signed on June 16, 2009, the Process Examiners (PE) are required to complete case building actions within 16 calendar days from the Area Office received date.

Processability determinations must be made within 24 hours on all offers received with payment(s). Effective immediately, if an offer is received with no payment(s), processability and case building must be completed within 16 calendar days from the Area Office received date.

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

cc: [www.irs.gov](http://www.irs.gov)  
Chief, Appeals  
Assistant Division Counsel  
National Taxpayer Advocate  
Director, Campus Compliance Services  
Director, Filing and Payment Compliance