



**DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE**

June 21, 2019

APPEALS

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Affected IRMs: 8.23.4

MEMORANDUM FOR: Director, Collection Appeals
Director, Examination Appeals
Director, Shared Administrative Support

FROM: Anita M. Hill /s/ *Anita M. Hill*
Director, Case and Operations Support

SUBJECT: Automated Offer in Compromise (AOIC) Generated Form 7249 and Electronic Public Inspection File (PIF) by AOIC - Appeals Technical Employees (ATEs) and Case Processors (CPs) Guidance

Purpose: The purpose of this memorandum is to provide interim guidance to Appeals Technical Employees (ATEs) and Case Processors (CPs) on the procedures to request transcripts from AOIC and to generate a Form 7249 and PIF by AOIC. Please ensure that this information is distributed to all affected employees within your organization.

Background/Source(s) of Authority: The IRS is mandated to provide public inspection of certain information regarding all accepted Offers in Compromise (OIC) under IRC 7122. A copy of the Form 7249, *Offer Acceptance Report*, shall be made available for public inspection and copying for one year after the date of execution, per 26 CFR 601.702.

Presently, ATEs request AOIC transcripts by submitting requests to CPs via the Appeals Shared Administrative Support site. ATEs secure Form 7249 from ACDS or the Electronic Publishing Product Catalog and prepare it manually by completing the form with information from account transcripts and Form 656, *Offer in Compromise*. Account & Processing Support (APS) is responsible for scanning Form 7249 when performing closing actions and uploading the PIF to the Appeals Library on the SB/SE SharePoint site. Appeals Gatekeepers review the PIF and then file the OIC PIF into the correct folder on the SB/SE PIF SharePoint site.

IRS has now established a centralized PIF site to be monitored internally by Memphis Monitoring OIC. Two phases of SB/SE programming are planned for implementation by September 2019. After both phases of programming have been completed, AOIC will be

able to generate a facsimile Form 7249 upon demand from the public to inspect a PIF. After the second phase of programming is complete, this new process will replace the current process of scanning, uploading and maintaining the signed Forms 7249 as a PDF to a PIF SharePoint site.

In June 2019, SB/SE plans to roll out the initial programming changes to AOIC. Until notified that the second phase of programming is implemented, APS will continue to scan Forms 7249 to the PIF SharePoint site.

Procedural Change: Beginning June 29, 2019, ATEs will request AOIC transcripts and AOIC generated Form 7249 simultaneously on the same Appeals Shared Administrative Support request by supplying the information in the request guide and attaching Form 656 or Form 14640, and any Collateral Agreement, following the guidance in this memorandum. ATEs are responsible for reviewing the Form 7249 to ensure it matches IDRS, Form 656, or Form 14640. CPs assigned to the request will access AOIC to generate the transcripts and Form 7249 following the guidance in this memorandum. At case closing, APS will send a secure email to the ATE for any corrections to the AOIC Form 7249 if does not match IDRS, Form 656 or Form 14640. If there is no response to the email within five (5) business days, APS will return the casefile to the ATE.

Effect on Other Documents: This guidance will be incorporated into the above IRM sections within two years of the date of this memorandum.

Effective Date: This guidance is effective as of June 29, 2019.

Contact: If you have any questions, please follow established procedures on [How to Contact an Analyst](#).

Attachment: Affected Changes

cc: www.irs.gov

**IRM 8.23.4.2 (MM-DD-YYYY)
Accepted Offers**

(6) When ready to proceed with acceptance, the Appeals Technical Employee (ATE) will submit a request for an Automated Offer in Compromise (AOIC) transcript and an Automated Offer in Compromise (AOIC) generated Form 7249 following the guidance below. The ATE will review the Form 7249 for accuracy and to ensure it contains no Personally Identifiable Information (PII) such as names of non-liable taxpayers that must not be disclosed to the public.

Step Chart for Securing Automated Offer in Compromise (AOIC) Transcripts and Automated Offer in Compromise (AOIC) Generated Form 7249

Step Number	Action
1.	The ATE determines to recommend acceptance of an OIC.
2.	The ATE: <ul style="list-style-type: none"> • accesses and submits an Appeals Shared Administrative Support service request, • includes the information to request AOIC transcripts and AOIC generated Form 7249 from the request guide, • attaches Form 656 or Form 14640, and any Collateral Agreement, with accepted terms, to the Appeals Shared Administrative Support service request (it is not necessary to attach signed or executed forms), and • submits the request.
3.	The CP who is assigned the request will: <ul style="list-style-type: none"> • access AOIC for the subject offer and taxpayer, • add any additional periods to the database (if applicable), and • generate and save internal transcripts, which AOIC provides in PDF format for each request.
4.	The CP will: <ul style="list-style-type: none"> • complete required fields in AOIC, according to the information in the Appeals Shared Administrative Support service request and attached Form 656 or 14640, and • generate and save the AOIC generated Form 7249, which AOIC provides in PDF format for each request.

	<p>Note: Since this step is a data entry function only, the CP will input information into AOIC and generate the AOIC Form 7249 based solely on the information the ATE provides in the Shared Administrative Support service request.</p>
<p>5.</p>	<p>The CP will:</p> <ul style="list-style-type: none"> • upload the AOIC transcript and AOIC Form 7249 pdfs as attachments to the Shared Administrative Support service request.
<p>6.</p>	<p>The ATE will:</p> <ul style="list-style-type: none"> • download the AOIC transcript and AOIC Form 7249 from the Appeals Shared Administrative Support service request after receiving an email with a link to the request and • review the AOIC Form 7249 to verify that all required information is accurate and Personally Identifiable Information (PII) has been redacted. <p>Note: For any corrections or changes to AOIC Form 7249 after it has been generated by AOIC, the ATE should submit a new service request to Shared Administrative Support to generate a revised AOIC Form 7249 with corrections and changes. Information in AOIC and on the final AOIC Form 7249 must match.</p> <ul style="list-style-type: none"> • close the case following procedures found in IRM 8.23.4.2.1 (rev.12/2016) and IRM 8.23.4.2.2 (rev.12/2016).

(7) If APS identifies any inaccuracies in the AOIC Form 7249 when compared to IDRS and Form 656 or 14640 at case closing, it will send a secure email to the ATE for correction of the AOIC Form 7249 within **five (5) business days**. If there is no response to the email within 5 business days, APS will return the casefile to the ATE.