



INDEPENDENT OFFICE  
OF APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

August 23, 2022

Control No. AP-08-0822-0010  
Expiration Date: 08/23/2024  
Affected IRM: 8.20.7; 8.23.3; 8.23.4

MEMORANDUM FOR: Director, Collection Appeals  
Director, Account & Processing Support (APS) East  
Director, Account & Processing Support (APS) West

FROM: Steven M. Martin /s/ *Steven M. Martin*  
Director, Case and Operations Support

SUBJECT: Interim Guidance Memorandum on Public Inspection File  
for Accepted Offers in Compromise (OICs)

**Purpose:** This memorandum issues guidance on the maintenance of the public inspection file (PIF) required for OICs that are accepted by Appeals and revising the PIF for modified OICs accepted by Appeals. Please distribute this information to all affected employees within your organization.

**Background/Source(s) of Authority:** Currently at the closing of an OIC accepted by Appeals, APS scans copies of the signed Form 7249, Offer Acceptance Report, and uploads them to the Appeals Library on SBSE's SharePoint site. The Appeals Gatekeeper first reviews the Appeals Team Manager approved and signed Form 7249 for accuracy, appropriate signature and quality and then transfers the forms to the appropriate SBSE PIF folder when they pass the quality review. The SharePoint PIF folders are maintained by Specialty Collection Offer in Compromise (SCOIC).

If Form 7249 has not been generated in AOIC, APS would generate a "dummy" AOIC Form 7249 for no other purpose than to close the offer on AOIC. This "dummy" AOIC Form 7249 was not saved, printed, or uploaded as the PIF.

**Procedural Change:** APS will no longer generate "dummy" AOIC Forms 7249 when closing accepted offers. If APS is unable to close an accepted offer on AOIC because no AOIC Form 7249 was generated, APS will return the case file to the Appeals Technical Employee (ATE).

APS will no longer scan and upload Forms 7249 to the Appeals Library in SBSE SharePoint PIF folder. Programming changes in Automated OIC (AOIC) now allow a facsimile Form 7249 to be generated and printed from AOIC on demand. PIF documents will be retrieved from AOIC instead of SharePoint when responding to requests for PIF documents.

The Appeals Gatekeeper will continue to review and transfer Forms 7249 until the Appeals Library on the SBSE SharePoint site is empty of Forms 7249. When the Appeals Library is empty of Forms 7249 to review and transfer to the proper SharePoint PIF folder, the Appeals Gatekeeper responsibilities and activities in the SharePoint PIF will cease.

The facsimile Form 7249 generated by AOIC as the PIF will have the date of acceptance and the identical information that is printed on the file Form 7249, but it will not reflect the names of the recommending and approving officials.

Previously loaded Forms 7249 that are not available in AOIC PIF will continue to reside on the SharePoint PIF up to their retention period of one year from acceptance. Requests for PIFs that are within the one-year retention period and not available in AOIC PIF will be retrieved from SharePoint.

### **PIF when Accepted Compromise Terms are Modified**

Previously, AOIC could not generate Forms 7249 for modifications of accepted offers. IRM 8.23.4.8, Modification of a Compromise (previously referred to as “Compromise of a Compromise”) provided that Forms 7249 for modified terms of accepted offers were to be prepared from the Electronic Publishing Catalog. If it had been less than 12 months since the original offer was accepted, a copy of the revised Form 7249 was sent to APS to upload to the SharePoint PIF.

If the modified terms of accepted offers will be *approved* before the one-year PIF retention period has expired, Forms 7249 modifications must be prepared in AOIC. Prior to requesting the AOIC Form 7249, the ATE should contact the Appeals Policy OIC analyst to reopen the offer in AOIC so the Form 7249 may be generated in AOIC with the modified terms. When the ATE receives notification from the analyst that the offer is re-opened on AOIC, they may proceed with requesting the AOIC Form 7249 in accordance with IRM 8.23.4-1. The PIF record will update when the offer is closed within AOIC.

If the Form 7249 for the modification of the offer terms will be approved by the delegated official...	Then...
within one year from the original acceptance,	<p>contact Appeals Policy OIC analyst to re-open the offer in AOIC so the Form 7249 may be generated.</p> <p>When notified that the offer has been reopened, proceed with requesting an AOIC Form 7249 in accordance with IRM 8.23.4-1 for Collection-sourced OICs and all Collection Due Process OICs.</p>
after the one-year PIF retention period,	the PIF does not need to be updated. Prepare the Form 7249 from the Electronic Publishing Catalog.

**Effect on Other Documents:** This guidance will be incorporated into IRM 8.23.3, 8.23.4 and IRM 8.20.7 within two years of the date of this memorandum.

**Effective Date:** This interim guidance is effective as of the date of this memorandum.

**Contact:** Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on [How to Contact an Analyst](#).

Attachment(s): Updated Guidance

cc: [www.irs.gov](http://www.irs.gov)

Attachment AP-08-0822-0010, Interim Guidance Memorandum on Public Inspection File for Accepted Offers in Compromise

Updated Procedures and Clarifications:

**IRM 8.20.7.20(1)**- Delete Bullet 10 in full.

**IRM 8.20.7.20.19.1.2(2)**- Delete references to PIF.

**IRM 8.20.7.20.19.1.2(8)**- Delete in full.

**IRM 8.20.7.49.1(5)(d)**- Delete in full.

**IRM 8.20.7.49.1(6)**- Delete PIF references from **Reminder**.

**IRM 8.20.7.49.1(9)**- Delete in full.

**IRM 8.20.7.49.1(10)**- Delete in full.

**IRM 8.20.7.49.1.1(3)**- Delete Bullet 2.

**IRM 8.20.7.49.4.2(4)(c)**- Delete.

**IRM 8.23.3.13(10)**- Revise to: “To prepare the Form 7249 for modified terms of an accepted offer:

If the Form 7249 for the modification of the offer terms will be approved by the delegated official...	Then...
within one year from the original acceptance,	<p>contact Appeals Policy OIC analyst to re-open the offer in AOIC so the Form 7249 may be generated.</p> <p>When notified that the offer has been reopened, proceed with requesting an AOIC Form 7249 in accordance with IRM 8.23.4-1 for Collection-sourced OICs.</p>
after the one-year PIF retention period	<p>the PIF does not need to be updated. Prepare the Form 7249 from the Electronic Publishing Catalog.</p>

**IRM 8.23.4.8(4)(d)**- Revise to: “A revised Form 7249. **Note:** If the modification of the offer meets the criteria for legal requirements review per IRC 7122(b), the AOIC Form 7249 of the modified offer is sent to Counsel for review.”

**IRM 8.23.4.8(5)**- Revise to: “To prepare the Form 7249 for modified terms of an accepted offer:

<p><b>If the Form 7249 for the modification of the offer terms will be approved by the delegated official...</b></p>	<p><b>Then...</b></p>
<p>within one year from the original acceptance,</p>	<p>contact Appeals Policy OIC analyst to re-open the offer in AOIC so the Form 7249 may be generated.</p> <p>When notified that the offer has been reopened, proceed with requesting an AOIC Form 7249 in accordance with IRM 8.23.4-1 for Collection-sourced OICs and all Collection Due Process OICs.</p>
<p>after the one-year PIF retention period,</p>	<p>the PIF does not need to be updated. Prepare the Form 7249 from the Electronic Publishing Catalog.</p>