



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

November 15, 2011

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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 define the timeframe for case building and revise the timeframe for processability determinations for offers received without payment(s).

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.

The next revision of IRM 5.8.3.4.2 and 5.8.3.7 will reflect these revisions.

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
Chief, Appeals
Assistant Division Counsel
National Taxpayer Advocate
Director, Campus Compliance Services
Director, Filing & Payment Compliance