



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

April 20, 2016

Control No. AP-08-0116-0001  
Expiration Date: 04/19/2018  
Affected IRM: IRM 8.23.4

Memorandum for Appeals Employees

FROM: John V. Cardone /s/ *John V. Cardone*  
DIRECTOR, POLICY, QUALITY AND CASE SUPPORT

SUBJECT: Interim Guidance on Automated Offer in Compromise (AOIC) Transcript Access

This memorandum issues guidance to Appeals employees who will request and secure redacted and unredacted case transcripts using the Automated Offer in Compromise (AOIC) database. This memorandum supersedes AP-08-1215-0010, [Interim Guidance on Automated Offer in Compromise \(AOIC\) Transcript Access](#), issued on December 10, 2015. Please distribute this policy to employees who work Offer in Compromise Cases.

**Purpose:** This guidance allows Appeals non-bargaining unit (NBU) employees access to the AOIC database to secure transcripts that meet the redaction requirement for the Offer in Compromise public inspection file. It also implements the use of SharePoint to make and fulfill these requests.

**Background/Source(s) of Authority:** IRC § 6103(k)(1) permits the disclosure of specific return information to the public in regard to Offers in Compromise accepted under IRC § 7122. IRM 5.8.8.6(6) details the information that must be redacted prior to submission of the records to the Public Inspection File. AOIC allows for the generation of transcripts, both redacted and unredacted, that meet the requirements of IRC § 6103(k)(1) and IRM 5.8.8.6(6).

**Procedural Change:** Appeals Technical Employees currently secure and manually redact transcripts. This change will allow ATEs to make transcript requests using a SharePoint platform and NBU employees the ability to access AOIC and secure transcripts (redacted and unredacted). The attached revised IRM 8.23.4.2 (6) contains these procedural changes.

**Effect on Other Documents:** This guidance will be incorporated into IRM 8.23.4. *Acceptance, Rejection Suspension, and Withdrawal Procedures for Non-Collection Due Process (CDP) Offers*, within 2 years of the date of this memo. This memorandum supersedes AP-08-1215-0010, [Interim Guidance on Automated Offer in Compromise \(AOIC\) Transcript Access](#), issued on December 10, 2015.

**Effective Date:** This interim guidance is effective April 25, 2016.

**Contact:** If you have any questions, please follow existing procedures to contact an analyst by sending an email to [\\*AP Tax Policy & Procedure](#)

Attachment: IRM 8.23.4.2 (6)

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

### IRM 8.23.4.2 (MM/DD/YYYY) Accepted Offers

(6) [IRM 5.8.8.6\(6\)](#) contains the current guidance pertaining to transcript redaction. ATEs will submit a request for an Automated Offer in Compromise transcript (AOIC) via the established AOIC Transcript Sharepoint library as close to the acceptance date as possible without delaying acceptance. The ATE will attach the AOIC public transcript to a sanitized copy of the [Form 7249](#) ensuring both Form 7249 and the public transcript redact the taxpayer's street address and identification numbers (both the primary and secondary numbers) as well as all other tax information that should not be disclosed to the public per IRM 5.8.8.6(6).

#### Step Chart for Securing Automated Offer in Compromise (AOIC) Transcripts

Step No.	Action
1	The Appeals Technical Employee (ATE) determines that an Offer in Compromise (OIC) will be submitted with an acceptance recommendation.
2	The ATE must submit a transcript request form to a SharePoint Library by accessing either of the following links: <ul style="list-style-type: none"><li>• <a href="#">AOIC Transcript Request Form</a>, or</li><li>• <a href="#">AOIC Transcripts - All Documents</a> - Click on "Add document" and then complete and submit the form.</li></ul>
3	The Appeals employees who fulfill the requests will: <ul style="list-style-type: none"><li>• Access the SharePoint Library on a daily basis or when an alert is received (if activated) to identify transcript requests for their Area.</li><li>• Access the AOIC database, take steps to add any additional periods to the database (if applicable) and generate the redacted and unredacted transcripts, which AOIC provides in PDF format for each request.</li><li>• Attach the transcripts to a secure e-mail and send them to the ATE within five business days of the request.</li><li>• Notate the transcript request form in the library with the date it was fulfilled by selecting "Edit properties" next to the form name and filling in the date.</li></ul>
4	The ATE must review the transcripts to verify all required information has been redacted and prepare the public inspection file (PIF) comprised of the redacted transcript and the redacted Form 7249. The ATE will close the case following procedures found in IRM 8.23.4.2.1 and IRM 8.23.4.2.2.