



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

November 16, 2015

Control No. AP-08-1115-0009
Expiration Date: 11/15/2017
Affected IRM: IRM 8.20.7

MEMORANDUM FOR DIRECTOR ACCOUNT AND PROCESSING SUPPORT

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

SUBJECT: Interim Guidance for Account and Processing Support (APS)
Offer Acceptance Report for Offer in Compromise Cases

This memorandum issues guidance for APS to place the date of acceptance in the top right hand margin of the **redacted copy** of Form 7249, *Offer Acceptance Report*, for association with the redacted Transcript Delivery System (TDS) or MFTRAX transcripts. The dated and **redacted copy** of Form 7249 and redacted transcript(s) package is associated with Form 3210, *Document Transmittal* and then mailed within 10 business days, to the applicable [Offer in Compromise Public Inspection File Location](#) for filing in the public inspection file. The date of acceptance (date of execution) is the date that APS mails Letter 5490, *Appeals OIC Acceptance Letter*, or Letter 5521, *Offer in Compromise Acceptance – Doubt as to Liability*. This procedure will be included in IRM 8.20.7.47.2, *Collection Originated OIC Acceptance Procedures* in the next published revision. Please distribute this information to all affected employees within your organization.

Purpose: Identify the date of acceptance (execution) on Form 7249, *Offer Acceptance Report* to establish the 1-year timeframe during which the redacted records are available for public inspection.

Background/Source(s) of Authority: Treasury Regulation 601.702(d)(8) requires that **for one year after the date of execution**, each accepted Offer-in-Compromise with respect to any liability for a tax imposed by Title 26, shall be made available for inspection and copying in the location designated by the Director, Collection Specialty Offers, Liens & Advisory.

Procedural Change: In addition to the current procedure of dating the Letter 5490, or Letter 5521, APS will also stamp (or write in clear digits, e.g., 04-15-2015) the same date in the top right hand margin of the **redacted copy** of Form 7249, *Offer Acceptance Report*, for association with the redacted TDS or MFTRAX transcripts.

The dated copy of the **redacted Form 7249** and redacted transcripts package is associated with Form 3210, *Document Transmittal* and then mailed within 10 business days, to the applicable [Offer in Compromise Public Inspection File Location](#) for filing in the public inspection file.

Effect on Other Documents: This guidance will be incorporated into IRM 8.20.7, *Account and Processing Support – Closing Procedures*, by November 15, 2017.

Effective Date: November 30, 2015.

Contact: If you have any questions, please follow the existing procedures for [How to Contact an Analyst](#) by sending an email to [*AP Tax Policy & Procedure](#).

cc: www.irs.gov