



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

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Memorandum for Director Appeals Campus Operations
Appeals Employees in Area 5 Working Offer in Compromise Cases

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 employees who will secure redacted and unredacted case transcripts using the Automated Offer in Compromise (AOIC) database. Please ensure that this information is distributed.

Purpose: The purpose of this guidance is to allow for the use of AOIC by NBU employees to secure transcripts that meet the redaction requirement for the Offer in Compromise public inspection file.

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: Transcripts are currently secured by Appeals Technical Employees and manually redacted. This change will allow NBU employees to access AOIC and secure transcripts (redacted and unredacted) to be used in the processing of Offer in Compromise acceptance cases. Procedural changes are reflected on the attached Step Chart.

Effect on Other Documents: This guidance will be incorporated into IRM 8.23.4.2, *Accepted Offer Closing Documents and Appeals Hearing Officer Procedures*, within two years of the date of this memo.

Effective Date: This interim guidance is effective December 21, 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](#).

Attachment(s): Step Chart

cc: www.irs.gov

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	<p>The ATE sends a secure e-mail to the designated Non-Bargaining Unit (NBU) employee to request the redacted (public) and unredacted (internal) transcripts. The ATE provides the NBU employee with the information required to complete the request:</p> <ul style="list-style-type: none"> a. Taxpayer's Name b. Taxpayer's TIN c. Tax periods <p>If a tax period must be added to AOIC, the ATE will also provide:</p> <ul style="list-style-type: none"> a. The assessment date for that tax period b. The unpaid balance of assessment for that tax period c. The Collection Statute Expiration Date (CSED) code (P/primary, S/secondary, B/both) for that tax period
3	The NBU employee accesses the AOIC database, takes steps to add any additional periods to the database (if applicable) and generates the redacted and unredacted transcripts which AOIC provides in PDF format.
4	The NBU employee attaches the transcripts to a secure e-mail and sends them to the ATE within 5 business days of the request.
5	The ATE reviews the transcripts to verify all required information has been redacted and prepares the public inspection file (PIF) comprised of the redacted transcript and the redacted Form 7249.
6	The ATE prepares the case file for submission to the Appeals Team Manager (ATM) for approval and submits the file using current procedures.
7	Upon ATM approval, the administrative case file is forwarded to the appropriate Appeals Processing Section (APS) for closing actions. The ATE and ATM verify that the PIF is properly redacted and contains all required signatures.