



TAX EXEMPT AND  
GOVERNMENT ENTITIES  
DIVISION

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

December 16, 2014

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MEMORANDUM FOR ALL EO EXAMINATIONS MANAGERS,  
ALL EO EXAMINATIONS REVENUE AGENTS

FROM: Stephen A. Martin /s/  
Acting Director, EO Examinations

SUBJECT: Offer in Compromise Doubt as to Liability Procedures

This memorandum introduces procedures for working taxpayer-submitted Forms 656-L, *Offer in Compromise (Doubt as to Liability)*, where the taxpayer challenges our determination of a liability.

IRC 7122 establishes our authority to compromise on a taxpayer's liability and accept a lower amount in lieu of the full liability. Taxpayers may request a compromise based on their inability to pay in full (doubt as to collectibility) or where a taxpayer has a legitimate doubt that he/she owes all or part of the tax debt (doubt as to liability). IRC 7122(f) sets a deadline of 24 months to complete our analysis and reject an offer before we otherwise accept the offer by default. The deadline starts from the date the IRS receives the offer. As a result, these cases will now have the **highest priority** in our workload.

Procedures for SB/SE and LB&I currently exist in the following manual references:

- [IRM 4.8.8.8](#), *Offer in Compromise Cases*
- [IRM 4.18](#), *Exam Offer-In-Compromise*
- [IRM 5.19.7.2](#), *Centralized Doubt as to Liability (DATL) Processing*

You may review these procedures for background information, but **do not follow** the procedures in these IRMs. Instead, refer to the following attachments for processing offers in compromise within EO Examinations.

The contents of this memorandum will be incorporated into [IRM 4.75.37](#), *Exempt Organizations Examination Procedures - Claims, Requests for Abatement and Audit Reconsiderations*, within two years from date of this memorandum.

Please submit your questions to Mandatory Review via [\\*TEGE EO Review Staff](#).

ATTACHMENTS (8)

cc: IRS.gov

**Attachment 1****Terminology****Offer in Compromise - Doubt as to Liability (DATL)**

If a taxpayer has a *legitimate doubt* that he/she owes part or all of the tax debt, he/she completes a [Form 656-L, Offer in Compromise \(Doubt as to Liability\)](#). A taxpayer's offer to compromise a tax liability should set forth the legal grounds for compromise and should provide enough information for the Service to determine whether the offer fits within its acceptance policies.

Doubt as to liability exists where there is a genuine dispute as to the existence or amount of the correct tax debt under the law. Doubt as to liability does not exist if a final court decision or judgment determines the existence and amount of the debt.

The Tax Increase Prevention and Reconciliation Act (TIPRA) of 2005 established legislation requiring the Service to render a decision and notify the taxpayer on all offers in compromise within 24 months of the date the Service received the offer or the offer is considered accepted (IRC 7122(f)).

In the event the 24-month period expires while an employee works the offer, the employee coordinates with their manager and the Exam Programs and Review (EPR) Staff Assistant to prepare the paperwork required to accept the offer. See [IRM 5.8.8.11.1](#) and [IRM 5.8.8.11.2](#) for directions. See Attachment 4, *Final Case Processing*, for more information.

**Submission**

A valid submitted DATL offer package consists of:

- A Form 656-L, signed under penalties of perjury.
- A written statement explaining why the tax debt or portion of the tax debt is incorrect
- Supporting documentation or evidence that identifies the reason(s) for the doubt
- The taxpayer must offer more than zero (\$0).

No deposit or application fee is required for a DATL offer. If the IRS rejects or returns the offer or the taxpayer withdraws the offer, the IRS will return any amount paid with the offer. If the taxpayer(s) agree(s) in writing, the IRS will apply the amount paid with the offer to the amount owed.

**Withdrawal**

If you can resolve the issue to the mutual satisfaction of the taxpayer and the Service, a compromise is unnecessary. In such cases, take the appropriate action as agreed and

## Attachment 1

request that the taxpayer withdraw the offer. See [IRM 5.19.7.2.7 \(15\) - \(16\)](#) for examples and [IRM 5.19.7.2.13](#) for guidance on withdrawals. See Attachments 3 and 5.

### Rejection

If you believe the tax to be correct as assessed, reject the offer if the taxpayer does not agree with the proposed adjustment (or non-adjustment). Rejections confer appeal rights. See Attachments 3 and 5.

### Acceptance

The IRS accepts a DATL offer when there is a genuine dispute as to the existence or amount of the correct tax liability under the law and the offer amount reasonably reflects the amount the Service would expect to collect through litigation. See Attachments 3 and 7.

### Returning an Incomplete Offer

If the taxpayer fails to provide the necessary information, or files multiple and/or repetitive offers to substantially delay collection, you may request to return the offer to the taxpayer. When requesting to return the offer, fully document the reasons for returning the offer. Returning an offer confers no appeal rights. See Attachment 3.

## Attachment 2

## Initial Processing

**Doubt as to Liability Unit**

The Doubt as to Liability (DATL) unit in Brookhaven processes taxpayer offers for doubt as to liability. This unit determines whether the offer is processable. The unit returns any offers unable to be processed and perfects those offers where the offer is improperly prepared or submitted without any supporting documentation. Once the offer is processable, the DATL unit forwards the offer to the Manager, Exam Programs and Review (EPR), who in turn gives the offer to the EPR Staff Assistant.

**EPR Staff Assistant**

Upon receipt, you have **15** days to forward the case to Exempt Organizations (EO) Case Selection and Delivery (CS&D), or return the case to the DATL unit.

1. Enter an Automated Offer in Compromise (AOIC) Remark to indicate receipt of the case.
2. Confirm whether the DATL is processable. See [IRM 5.19.7.2.4.1](#) for the checklist. If not processable, return the case to the DATL unit.

**Note:** The DATL unit determines processability. If EPR determines a case does not meet the criteria in [IRM 5.19.7.2.4.1](#), contact the DATL team before returning the case. Instances of receiving such a case should be rare.

3. If the file contains [Form 12153](#), *Request for a Collection Due Process or Equivalent Hearing*, follow procedures in [IRM 5.19.7.2.6\(4\)\(d\)4](#). Instances of receiving a Form 12153 should be rare.
4. Ensure that the AOIC exam case checklist is in the file. If there is none in the file, print out a copy and place it in the file. Fully document all actions you take on AOIC.
5. (a) Forward the case to the EO CS&D.  
(b) When returning a case to DATL, update the AOIC assignment number to the DATL number.
6. Document all actions taken on a case in the AOIC remarks section. Remarks must reflect the name of the person, location, and contact or assignment information.

**EO Case Selection and Delivery**

\* All deadlines are in calendar days.

## Attachment 2

Manager, EO CS&D: Upon receipt, you have 15 days\* to assign the case to a classifier. Send any paper files to the classifier via next day air.

Classifier:

1. You have **15 days\*** to request the Reporting Compliance Case Management System (RCCMS) file from the Audit Information Management System (AIMS) Analyst. Use the claim reopening procedures in [RCCMS Advisory 54](#). Manually reopen RCCMS Library cases on RCCMS only. If no record exists, establish a new module on RCCMS and request the return from the Ogden Service Campus (OSC) Files Unit.
2. When establishing OIC cases on RCCMS (Update AIMS stays unchecked), use:
  - Source code 45
  - The original activity and project codes
  - Tracking code 6506
3. If less than 210 days\* remain on the assessment statute expiration date (ASED), use alpha code "[FF](#)".

**Initial Review**

Classifier: Upon receipt of the prior audit file, you have 15 days\* to complete your review of the file.

1. Review the offer and the prior audit documentation to determine whether to:
  - Forward the offer to the field for further analysis.
  - Recommend returning the offer to the taxpayer if the taxpayer is solely attempting to delay collection. See [IRM 5.19.7.2.5](#).
2. Reasons for **returning** the offer include, but are not limited to:
  - [Frivolous](#) or groundless offers
  - Offers failing to raise a valid liability issue
  - Offers submitted to delay collections (multiple, repeated offers after a rejection)
  - Offers where the taxpayer is in bankruptcy
  - Offers where a federal court rendered a final determination of liability
  - Offers where the IRS and the taxpayer entered into a closing agreement

These types of offers are unable to be processed. EO Examinations is to return such cases to the DATL unit.

\* All deadlines are in calendar days.

## Attachment 2

Additionally, reasons for returning an offer include, but are not limited to offers requesting:

- Exemption for a revoked organization (requires forwarding to Small Business/Self Employed (SB/SE) Planning and Special Programs (PSP))
- Foundation status reclassification of a newly reclassified private foundation
- Abatement of Chapter 42 second tier taxes when correction isn't made

### Case Movement Decision – Returning the Offer

Classifier:

1. Document the reason for return on the remarks field of the AOIC Exam Case Checklist. (Hand written comments are acceptable.)
2. Create a new closing record. Use disposal code 45 and closing with: 7 paperless return to close the case.

Manager, EO CS&D: Forward the case to the EPR Staff Assistant.

EPR Staff Assistant: Document the reason for returning the case on AOIC. Return the case to the DATL unit.

### Case Movement Decision - Field Work

Classifier: Check AIMS to identify which group last worked the case.

Manager, EO CS&D: Send offers for prior Financial Investigations Unit (FIU) and Team Examination Program (TEP) cases to the groups that last worked the cases. For all other cases, send the offer and prior audit file to the group responsible for the Zone Improvement Plan (ZIP) code where the taxpayer is located. Transmit cases via RCCMS as per normal operational procedures. Notify the EPR Staff Assistant of the case disposition.

### Documentation

Classifier: Record your actions on Form 5464, *Case Chronology Record*.

Attachment 3

Field/Office Correspondence Exam Program (OCEP) Processing

**Exempt Organizations (EO) Exam Group Manager**

1. Assign the case to an agent of appropriate grade level within **15** days\* of receipt of an offer case file from EO Case Selection and Delivery (CS&D).
2. You do not need to assign the case to the agent who previously worked the case, nor do you need to wait for an agent to indicate readiness for additional work.
3. You should not assign offer case files to agents working church cases, claims, or short statute cases subject to Mandatory Review (revocations, modifications, statutory notices, etc.).
4. Do not return cases to Classification-Referrals or CS&D. If unable to handle the case in your group, coordinate with your Area Manager to transfer the case to another group in the area. Notify the Exam Programs and Review (EPR) Staff Assistant of the case assignment, any reassignment, and update of case status every 60 days.

**EO Exam Agent**

1. Process the offer case file as your ***highest priority item***. Delay all other actions on other cases. Postpone and reschedule any upcoming audit appointments for at least a month. Document all actions in the applicable Forms 5464.
2. Review the prior audit file and the proposed offer. Evaluate the supporting documents. Determine whether the taxpayer needs to provide additional documentation.
3. Contact the taxpayer within **30** days\* of receipt of the offer case file. Notify them that you are reviewing the offer. Inform them as to whether you need additional documents.
4. If you do not need additional documents, you have **30** days\* from the date of contact to render your decision as to whether to adjust the tax. This includes any calculations needed to arrive at the new debt amount.
5. If needed, prepare a Form 4564, *Information Document Request (IDR)*, and send it to the taxpayer. Give up to **30** days\* for the taxpayer to provide the additional documents.

\* All deadlines are in calendar days.

## Attachment 3

6. If the taxpayer fails to provide the requested documents within the **30-day\*** timeframe, you may provide an extension of another 30 days\*, with your manager's approval.
7. Schedule an appointment to meet with the taxpayer if preferable to receiving the documents by mail. Do not schedule any such appointments for more than **60 days\*** out.
8. You have **30 days\*** from the date of receipt of the additional documents, whether by mail or in person, to make your decision and complete any calculations.
9. If the taxpayer fails to provide the requested documents by the end of the second timeframe, determine whether the taxpayer's argument and documentation merits an adjustment to the tax liability within **30 days\*** from the second deadline. If the lack of documentation would prevent an adjustment, return the offer as incomplete.

**Offer in Compromise Adjustments**

Offer considerations normally involve reductions of assessed liabilities based on additional taxpayer supplied documentation. If unable to determine the correctness of the tax liability, advise the taxpayer that we may *accept* the offer, pending further review.

If proposing a reduction in liabilities other than down to the amount offered, determine whether the taxpayer agrees with the adjustment. If the taxpayer:

- Agrees, ask the taxpayer to submit or fax a written request to *withdraw* the offer.
- Does not agree, advise the taxpayer that further review is required and treat the case as a *rejection*.

If the amount of the offer is greater than the final adjusted tax liability, solicit a *withdrawal* of the offer.

If the taxpayer does not submit a request to *withdraw* the offer, treat the case as a *rejection*.

If the documents provided with the offer and/or in response to the IDR do not support a doubt as to liability offer, reject the offer.

If the IRS rejects or returns the offer or the taxpayer withdraws the offer, the IRS will return any amount paid with the offer. If the taxpayer(s) agree(s) in writing, the IRS will apply the amount paid with offer to the amount owed.

\* All deadlines are in calendar days.

## Attachment 3

**Case Resolution: Returning an Incomplete Offer**

EO Exam Agent: If you are returning an incomplete offer, complete the OIC Checksheet attached to the folder. Create a new closing record. You do **not** need a paper closing record on Form 5599, *TE/GE Examined Closing Record*. Use disposal code 45 to close the case and closing with *7-Paperless Non-Examined*. Do not use any other disposal code. Close the case to your manager.

Group Manager: Review the case. Forward the paper file to the EPR staff assistant. Approve the case closure on the Reporting Compliance Case Management System (RCCMS).

EPR Staff Assistant: Update Automated Offer In Compromise (AOIC) to reflect the return of the offer to the Doubt as to Liability (DATL) unit. Send the case to the DATL unit.

**Case Resolution: All Other Situations**

EO Exam Agent:

Complete [Form 1271, Rejection or Withdrawal Memorandum](#) for *withdrawals* and *rejections*. See Attachment 5 for completion instructions.

Complete [Form 7249, Offer Acceptance Report](#), for *accepted* offers. See Attachment 7 for completion instructions.

Prepare [Form 3870, Request for Adjustment](#) for all cases. See Attachment 6 for completion instructions. Complete the form to adjust the liability to the correct amount regardless of whether the taxpayer withdraws the offer.

Prepare [Form 4549, Income Tax Examination Changes](#), [Form 4883, Exempt Organizations Excise Tax Audit Changes](#), [Form 4667, Examination Changes - Federal Unemployment Tax](#), [Form 4668, Employment Tax Examination Changes Report](#), or [Form 5384, Excise Tax Examination Changes and Consent to Assessment & Collection](#), to reflect the adjustments (for ESS input.)

1. Complete the remarks section of the AOIC Exam Case Checklist. Check the appropriate box for either refunding or applying the deposit to the tax liability. If applying to the tax, indicate the year to which the payment applies. If the taxpayer hand delivers or sends the withdrawal letter by certified mail, enter the date of receipt in the legal withdrawal date field.

\* All deadlines are in calendar days.

Attachment 3

2. Create a new closing record. You do not need a paper closing record on Form 5599. Use disposal code 45 to close the case and closing with *7-Paperless Non-Examined*. Do not use any other disposal code.
3. Complete the OIC Checksheet attached to the folder. See Attachment 8.
4. Consideration of an offer does not constitute either a new audit or reopening of an audit. **Do not** complete standard audit forms such as Form 5772, *EO Workpaper Summary*, Form 5773, *EO Workpaper Summary Continuation Sheet*, and Form 5599.
5. Close the case to the group manager for review and subsequent closure to Mandatory Review. Make corrections and reclose the case if returned to you for additional work.

Group Manager: You have **10** days\* to review the case. Upon approval of the closure, send the case to Mandatory Review in Dallas, and close the RCCMS controls to Mandatory Review. If Form 7249 is present, sign the form if in agreement with the agent. Notify the EPR Staff Assistant of the case disposition.

\* All deadlines are in calendar days.

## Attachment 4

## Final Processing

IRC 7122(e) requires the IRS to provide for independent administrative review of all proposed rejections of an offer in compromise prior to communicating the rejection to the taxpayer. Mandatory Review serves in this role.

**Exempt Organizations (EO) Mandatory Review – Manager, EO Mandatory Review**

Assign the case to a reviewer within **15 days\*** of receipt of the offer case file. Notify the Exam Programs and Review (EPR) Staff Assistant of the case assignment.

**Case Resolution - Reviewer**

1. Treat this case as your highest priority work item. Within **15 days\***, review the offer case file. Determine the following:
  - Did the taxpayer establish sufficient doubt as to the correctness of the liability?
  - Did the agent follow all IRM requirements (procedural and mathematical)?
  - Did the agent correctly consider and apply the tax law?
  - Did the agent thoroughly develop/document the facts and circumstances?
2. Verify the accuracy of any adjustments.
3. Ensure the following documents are present in the file:
  - [Form 656-L, Offer in Compromise \(Doubt as to Liability\)](#)
  - Withdrawal letter from the taxpayer, if applicable
  - Automated Offer In Compromise (AOIC) Exam Case Checklist
  - [Form 1271, Rejection or Withdrawal Memorandum](#), for rejected or withdrawn offers, or [Form 7249, Offer Acceptance Report](#), for accepted offers
  - [Form 2848, Power of Attorney and Declaration of Representative](#), if applicable
  - Tax return (original, copy, or TRDBV print)
  - Original audit case file
  - [Form 3870, Request for Adjustment](#) , [Form 4549, Income Tax Examination Changes](#), [Form 4883, Exempt Organizations Excise Tax Audit Changes](#), [Form 4667, Examination Changes - Federal Unemployment Tax](#), [Form 4668, Employment Tax Examination Changes Report](#), and/or [Form 5384, Excise Tax Examination Changes and Consent to Assessment & Collection](#).
4. If the 24-month period expired, verify that the acceptance paperwork required under [IRM 5.8.8.7.1](#) (Attachment 1, *Terminology*) is present in the file.

\* All deadlines are in calendar days.

**Attachment 4**

5. Sign the Form 1271 in the field marked "Signature of Reviewer" or Form 7249 in the field marked "Signature (2nd level review)" if approving the agent's determination.
6. Prepare a second folder. Make a copy of the Form 2848, if present and the Form 656-L. Place the copy of the Form 2848, the tax return, the original audit case file, the Forms 656-L (copy), 3870, 4549 (4883/4667/4668/5384) into the second folder.
7. Write your name in the field for Independent Administrative Reviewer (IAR)/Technical Review. Note the date you complete your review. Check the box for sustained or not sustained. Verify that the field agent completed the disposition of deposit and remarks fields.
8. If the offer involves a total liability of \$50,000 or more (before or after adjustment), send the case files to Area Counsel for approval. ([IRM 33.3.2.1\(2\)](#))
9. Forward the closed case to the Manager, EO Mandatory Review.

**Case Resolution – Manager, EO Mandatory Review**

1. Review the case. If the 24-month period expired, forward the case file to the National Offer in Compromise Program Director.
2. If issues remain, return the files to the reviewer.
3. If no issues remain, forward the first folder to the DATL unit for issuance of the closing letter.
4. For cases involving rejections, wait for the Doubt as to Liability (DATL) unit to notify you of whether the taxpayer is appealing the rejection. If the taxpayer files an appeal, forward the second folder to the DATL unit for association with the first folder prior to the DATL unit forwarding the files to Appeals.

For cases involving acceptances, non-appealed rejections, and withdrawals, forward the second folder to Examination Special Support (ESS) for input.

5. Notify the EPR Staff Assistant of the case disposition.

**Returning Case to the Group - Reviewer**

1. Prepare [Form 5456, Reviewer's Memorandum - EP/EO](#), if issues are present that require returning the case to the group.
2. Sign the Form 5456 and obtain the Manager, EO Mandatory Review's counter signature.

\* All deadlines are in calendar days.

## Attachment 4

3. Place the signed Form 5456 on top of the files and ship them:
  - Back to the field group that reviewed the offer, or
  - Back to EO Case Selection and Delivery (CS&D) for assignment if the classifier rejected the offer
4. Have the case controls on RCCMS transferred to the appropriate unit.

### Case Return Receipt – Agent

1. Review the Form 5456. Follow the guidance provided. See Attachment 3 for Field/Office Correspondence Exam Program (OCEP) procedures. If you have questions, contact the reviewer (e-mail, phone, or Office Communicator (OCS)). When done with your actions on the case, complete Form 5457, *Response to Reviewer's Memorandum - EP/EO*. Sign the form.
2. Obtain your manager's counter signature on the form. (Electronic signatures are acceptable.) Place the Form 5457 on top of the case file.
3. If needed, sign the Form 1271 or Form 7249 again. Close the case back to Mandatory Review via your group manager as per the procedures in Attachment 3.

### Case Return Receipt - EO CS&D Classifier

Assign the case to the field. Follow the procedures in Attachment 2. No Form 5457 completion is required or necessary. Attach a new OIC Checksheet on top of the old checksheet, entering the date the case is received from Mandatory Review.

### Exam Special Support

1. Input the adjustments requested in Form 3870. If needing additional information, contact the Mandatory Reviewer.
2. Clean up the RCCMS file and return the file to the RCCMS Library.
3. Complete the OIC Checksheet and provide it to the EPR Staff Assistant.

## Attachment 5

**Form 1271, *Rejection or Withdrawal Memorandum*, Completion Instructions**

Enter the following information into the form as directed below:	
<b>Field</b>	<b>Entry</b>
Case Number	Leave blank
Date of Rejection or Withdrawal Letter	Leave blank
Offer to compromise Liability of	Enter taxpayer name and address
Employer Identification Number	Enter if applicable
Social Security Number	Enter if applicable
Jurisdictional Office	TE/GE EO Examinations
Organization Symbols	SE:T:EO:E
District or Service Center	Enter your post of duty city
Description of Liability: Period	Enter the tax year ending (mm/dd/yyyy)
Description of Liability: Kind of Tax	Enter Income or Excise or Employment
Description of Liability: Date Assessed	Enter the transaction code (TC) 300 date
Description of Liability: Outstanding Liability	Enter the BMFOLT/IMFOLT balance
Description of Liability: Totals	Sum the amounts outstanding
Amount of Offer in Compromise	Enter the amount offered (Form 656-L)
Place Where Notice of Lien Filed, Date	Leave blank
Recommend Offer be Rejected/Withdrawn	Check the appropriate box
Signature of Examining Officer	Sign or e-sign
Signature of Examining Officer: Title	Enter Revenue Agent
Signature of Examining Officer: Date	Enter the date of the signature
Signature of Reviewer	Leave blank (for Mandatory Reviewer)
Signature of Reviewer: Date	Leave blank (for Mandatory Reviewer)
Signature of Delegated Official	Leave blank
Remarks	Leave blank

## Attachment 6

Form 3870, *Request for Adjustment*, Completion Instructions

Form 3870 contains instructions on the fourth and final page of the PDF file. These instructions supplement and/or override those provided with the form.	
Field	Entry
1. TIN	The taxpayer's employer identification number (EIN) or Social Security Number (SSN)
1. Cross Reference TIN	The spouse's SSN, if applicable
2. Name	The taxpayer's name per INOLES
2. Street Address, City, State, Zip Code	The taxpayer's current address
2. Telephone Number	The taxpayer's daytime phone number
3. Originating Office	Your post of duty city and your badge number
	Check TC, enter 780 (acceptance) / 482 (withdrawal) / 481 (rejection)
4. MFT	01 (941), 10 (940), 34 (990-T), etc.
5. Period Ending	Only one tax year per Form 3870
6. Assessment Date	The transaction code (TC) 300 assessment date
7. Source	Write OIC to the right of Other
8. DLN	The TC 300 Document Locator Number
9. Renumbered DLN	Leave blank for Examination Special Support (ESS) entry
10. Personal Contact	Check yes/no.
11. Reason for Adjustment	"Abate TC 300 \$(amount of abatement) for Offer in Compromise acceptance" (or withdrawal or rejection)
12. Signature of Taxpayer, Date	Leave blank
13. Signature of Preparer, Date	Your signature and date
13. Telephone (work) / (FAX)	The office phone & group e-fax numbers
14. Approving Official Signature and Title	Mandatory Reviewer's signature and date

Attachment 6

Assessment, Item, or Credit Adjustment Processing Information	Leave blank for ESS entry
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## Attachment 7

Form 7249, *Offer Acceptance Report*, Completion Instructions

Enter the following information into the form as directed below:	
Field	Entry
Taxpayer(s) name	Enter as per INOLES
Employer Identification Number	Enter if applicable
Social Security Number	Enter if applicable
City	Per the taxpayer's current address
State	
ZIP code	
Offer number	Enter if present from the Form 656-L, <i>Offer in Compromise (Doubt as to Liability)</i> .
Type of Tax	Income or Excise or Employment
Taxable Period(s)	Enter the tax year in mm/dd/yyyy format
Date Assessed	Use the date of the transaction code (TC) 300
Balance as of	Use the current amounts from BMFOLT
Total	Sum of the above balances
Terms of this offer	Enter the terms from the Form 656-L
Name (recommending employee)	The Agent's name
Signature (recommending employee)	Manually sign or digitally sign (date & time)
Date	Enter if manually signing
Name (GM/ATM/ATCL)	The Group Manager's name
Signature (GM/ATM/ATCL)	Manually sign or digitally sign (date & time)
Date	Enter if manually signing
Name/Title (2nd level review, if appropriate)	The Mandatory Reviewer's name
Signature (2nd level review, if appropriate)	Manually sign or digitally sign (date & time)
Date	Enter if manually signing

## Attachment 8

IRC 7122 OFFER IN COMPROMISE (DOUBT AS LIABILITY)		
NAME OF ORGANIZATION		
YEAR(S) OF OFFER		
ACTION		DATE
		INITIALS
FORM 656-L STAMPED AS RECEIVED:		
FORM 656-L TRANSFERRED TO CS&D: (≤ 15 DAYS)		
FORM 656-L RECEIVED BY CS&D:		
FORM 656-L ASSIGNED TO CLASSIFIER: (≤ 15 DAYS)		
FORM 656-L SENT TO FIELD: (≤ 15 DAYS)		
FORM 656-L RECEIVED IN FIELD GROUP:		
FORM 656-L ASSIGNED TO AGENT: (≤ 15 DAYS)		
INITIAL CONTACT MADE WITH TAXPAYER: (≤ 30 DAYS)		
A	ADDITIONAL DOCUMENTS DUE BY: (≤ 30 DAYS)	
	SECOND DOCUMENT DEADLINE: (≤ 30 DAYS)	
B	APPOINTMENT SCHEDULED FOR: (≤ 60 DAYS)	
CASE CLOSED TO MANAGER: (≤ 30 DAYS)		
CASE FORWARDED TO MANDATORY REVIEW: (≤ 10 DAYS)		
CASE RECEIVED IN MANDATORY REVIEW:		
CASE ASSIGNED TO MANDATORY REVIEWER: (≤ 15 DAYS)		
CASE RETURNED TO FIELD: (≤ 15 DAYS)		
CASE RECEIVED IN FIELD GROUP:		
CASE REASSIGNED TO AGENT: (≤ 15 DAYS)		
SECONDARY CONTACT WITH TAXPAYER: (≤ 30 DAYS)		
A	ADDITIONAL DOCUMENTS DUE BY: (≤ 30 DAYS)	
	SECOND DOCUMENT DEADLINE: (≤ 30 DAYS)	
B	APPOINTMENT SCHEDULED FOR: (≤ 60 DAYS)	
CASE CLOSED TO MANAGER: (≤ 15 DAYS)		
CASE FORWARDED TO MANDATORY REVIEW: (≤ 10 DAYS)		
CASE RECEIVED IN MANDATORY REVIEW:		
CASE ASSIGNED TO MANDATORY REVIEWER: (≤ 15 DAYS)		
CASE SENT TO MANAGER, MR (≤ 15 DAYS)		
FORM 656-L PACKAGE SENT TO COIC: (≤ 10 DAYS)		
CASE CLOSED TO ESS: (≤ 10 DAYS)		

Attachment 8

ADJUSTMENTS INPUT INTO IDRS:		
CHECKSHEET GIVEN TO EPR STAFF ASSISTANT:		