



APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE

December 12, 2018

Control No: AP-08-1218-0015
Expiration Date: 12/12/2020
Affected IRM: 8.20.5

MEMORANDUM FOR: Director, Account & Processing Support

FROM: Anita M. Hill /s/ *Anita M. Hill*
Director, Case and Operations Support

SUBJECT: Accepting Audit Inventory Management System (AIMS)
Controls on Doubt as to Liability Offers in Compromise

This memorandum provides interim guidance on Appeals processing of new receipts of Doubt as to Liability (DATL) Offers in Compromise (OIC). Please ensure that this information is distributed to all affected Appeals employees.

Purpose: The purpose of this interim guidance is to instruct Account & Processing Support (APS) personnel on how to establish new DATL cases on the Appeals Centralized Database System (ACDS).

Background/Source(s) of Authority: Current Appeals guidance is being updated to reflect a change in policy.

Procedural Change: New DATL OIC cases sent to Appeals from Examination (including Specialty Exam units) will be established on the Appeals ACDS database and APS personnel will accept and update AIMS controls associated with these cases.

Effective Date/Effect on Other Documents: This guidance is effective as of the date of this memorandum and will be incorporated into the affected IRMs within two years from the date issued.

Contact: If you have any questions, please follow established procedures on [How to Contact an Analyst](#).

Distribution:
www.irs.gov

8.20.5.3.1.2**Verifying Administrative File Contents**

Removing the reference to OIC DATL cases in the seventh box of the table in IRM 8.20.5.3.1.2 (2) and the associated *Reminder*. This information is being removed in accordance with a change in policy that now allows Appeals to accept AIMS controls for these types of cases.

8.20.5.30**Offer in Compromise (OIC) Case Carding**

Updating IRM 8.20.5.30 (4) to clarify codes to enter on the ACDS database regarding AIMS indicators when carding in a new DATL OIC receipt.

(4) On the return information screen for a non-CDP OIC, enter the following:

- a. AIMS Indicator - Enter "E" since OIC cases are not controlled on AIMS

Exception: DATL offers received from Examination (Including Specialty Exam units) are controlled on AIMS and will be sent to Appeals with open AIMS controls. Appeals will accept these AIMS controls and enter "Y" for the AIMS Indicator field (the Brookhaven DATL units do not use AIMS).

- b. TAXPER - Enter all tax periods associated with the case
- c. STATDATE - Leave blank
- d. Statute CODE - Enter SUSP
- e. SOURCE - Use "**CO**" for an offer worked by a:
- Field Collection OIC unit
 - Field Examination unit that works DATL cases (including Specialty Exam)
- Use "**SC**" for an offer worked by a:
- COIC unit
 - Brookhaven DATL unit
- f. PropdTax - Enter the total unpaid liability amount from the Form 1271 and enter it on the earliest tax period. On all subsequent tax periods, enter -0- (zero). If the tax has not been assessed, enter \$ -0- (zero) for all tax periods.
- g. Duplication - Leave blank