



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

April 19, 2023

Control Number: SBSE-05-0423-0019
Expiration Date: 04-19-2025
Affected IRM(s): 5.8.4, 5.8.7 and 5.8.8

MEMORANDUM FOR GUADALUPE ORTIZ, DIRECTOR, SPECIALTY COLLECTION
OFFER IN COMPROMISE

FROM: Rocco A. Steco
Acting Director, Collection Policy

Rocco A Steco

Digitally signed by Rocco A.
Steco Jr.
Date: 2023.04.19 13:04:39 -04'00'

SUBJECT: Interim Guidance on Printing of Documents for Offer in
Compromise (OIC) Files

This memorandum issues guidance on the printing of documents for the Offer in Compromise (OIC) file until the above referenced IRMs are published. Please ensure this information is distributed to all affected employees within your organization.

Purpose: This memorandum issues guidance regarding the printing of histories and transcripts for OIC cases, to reduce unnecessary printing.

Background/Source(s) of Authority: Specialty Collection OIC (SCOIC) employees are required to record case actions in AOIC remarks and/or ICS history. Some sections of IRM 5.8 refer to printing of histories. When a case is submitted for counsel review, case transcripts are provided. However, all histories and transcripts can be transmitted electronically.

Procedural Change: The most recent ICS or AOIC case history record will only be printed if the file is being sent to the Independent Office of Appeals. For all other cases requiring case histories, employees will generate Adobe PDF documents, which can be sent electronically. Additionally, account transcripts will be generated to PDF when needed for Counsel. The PDFs of the history and transcripts will be loaded to Counsel SharePoint. Save the PDFs and transcripts with a logical name that will assist with processing and review, using the name or offer number. Example for John Smith, offer #1001555555:

1001555555.SMIT.history
1001555555.SMIT.Xcripts

Continue printing and tabbing the OIC case histories for all case files being sent to Appeals. Because Appeals limits their access to Collection systems, the file should include the AOIC history and if applicable, the ICS history. Examples of cases requiring printed histories:

1. Collection Due Process (CDP) offers not being recommended for acceptance. This includes rejection recommendations, returns and withdrawals.
2. Rejected offers that have been timely appealed.

For all other responses to Appeals that do not require the shipping of the paper file, submit any OIC histories or scanned documents to Appeals electronically, to the extent of the ex-parte provisions in Section 2.03(2)(a)(ii) in Rev. Proc. 2012-18. Examples include:

1. For accepted CDP offers, send scanned copies of the signed acceptance letter and Forms 7249 to the Appeals Technical Employee (ATE) via encrypted e-mail.
2. When responding to an Appeals Referral Investigation (ARI) that is submitted to you electronically, send PDFs of all documents, including any case history required, to the ATE via encrypted e-mail.

Effect on Other Documents: This guidance will be incorporated into IRM 5.8.4, *Investigation*, 5.8.7, *Return, Terminate, Withdraw and Reject Processing*, and 5.8.8, *Acceptance Processing*; not to exceed two years from the date of this memo.

Effective Date: This interim guidance is effective immediately.

Contact: You may direct any questions to Diana Estey, National OIC Program Manager, or Christine Matz, Senior Program Analyst, OIC Collection Policy, or Julia Wescott, Program Analyst, OIC Collection Policy.

Attachment:

Changes to IRM 5.8.4, 5.8.7 and 5.8.8

Distribution: Director, Headquarters Collection
Director, Collection
Taxpayer Advocate Service (TAS)
Director, Quality and Technical Support (QTS)
Director, Independent Office of Appeals
Office of Chief Counsel
IRS.gov - [Internal Revenue Service | An official website of the United States government \(irs.gov\)](https://www.irs.gov)

Attachment to Interim Guidance Memo SBSE 05-0423-0019

The following changes are hereby effective MM-DD-2023:

IRM 5.8.4.15.2(2) – It will include a reference to send the accepted CDP OIC documents to Appeals via encrypted e-mail.

IRM 5.8.7.2.2.7(2)(j) – The reference to printing the history will be removed.

IRM 5.8.7.7.3(5) – The reference to printing the history will be removed.

IRM 5.8.7.7.5.1 – It will include a statement that documents provided in response to ARIs will be sent via encrypted e-mail.

IRM 5.8.7.12(4) – References to “case history sheets” will be removed from table.

IRM 5.8.8.13 – A paragraph will be added that states case history sheets and transcripts should be converted to Adobe PDF and transmitted electronically to Counsel.

IRM 5.8.8.16(1) – The note regarding hard copies of ICS histories in files sent to the FRC will be removed.