



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

September 20, 2017

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MEMORANDUM FOR FREDERICK W. SCHINDLER, DIRECTOR, SPECIALTY
OFFERS, LIENS & ADVISORY

FROM: Kristen E. Bailey */s/ Kristen E. Bailey*
Director, Collection Policy

SUBJECT: Inclusion of a Complete Transcript in the Closed Casefile

In August 2016 TIGTA completed an audit of the Public Inspection Files (PIF). As a result of that audit, effective June 1, 2017 all PIFs were required to be stored electronically on a dedicated SharePoint site. The mandatory use of SharePoint eliminates the need to maintain paper public inspection files; therefore, it is no longer necessary to include transcripts with the closed paper file. Please note the inclusion of the Form 7249 in the closed paper file is required. The next revision of IRM 5.8.8.7(6), *Required Actions Prior to Closing an Offer as an Acceptance*, will reflect this change.

If you have any questions, please contact me, or a member of your staff may contact Diane Morris, Senior Program Analyst or Ledia Cohen, Program Analyst. COIC personnel should direct any questions through the appropriate management chain.

cc: Chief, Appeals
Office of Chief Counsel
Director Collection- Headquarters
Director, Collection - Quality and Technical Support
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