



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

COMMISSIONER
SMALL BUSINESS/SELF-EMPLOYED DIVISION

April 11, 2025

Control Number: SBSE-05-0425-0017
Expiration Date: 04-11-2027
Affected IRM: 5.8.2 & 5.8.3

MEMORANDUM FOR: DIRECTOR, SPECIALTY COLLECTION OFFER IN COMPROMISE

FROM: Thomas Kramer Thomas D.
Director, Collection Policy Kramer

SUBJECT: Deviation for Processability Determinations and Case Building

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Kramer
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This deviation applies to COIC Process Examiner procedures as defined in IRM 5.8.2.4, Processability and IRM 5.8.3.2, Perfection and Case Building Timeframes.

Background: Currently, the time frame for processability determinations and case building for offers without payments as referenced in IRM 5.8.2.4(3) and IRM 5.8.3.2(2) is 20 calendar days.

Procedural Change: The time frame for processability determinations for offers without payments, as referenced in IRM 5.8.2.4(3) and IRM 5.8.3.2(2), is extended from 20 calendar days to 20 business days. The time frame for case building, as referenced in IRM 5.8.2.4(2) and IRM 5.8.3.2(2), is also extended from 20 calendar days to 20 business days.

Effect on Other Documents: This deviation will be effective on April 11, 2025. Just prior to the expiration, Collection Policy Offer in Compromise and Specialty Collection Offer in Compromise will review the impact of the change and current resources to determine if the deviation should be extended or terminated.

Contact: You may direct any questions regarding these procedures to Diana Estey, National Offer in Compromise Program Manager or Adele L. Muller, Senior Tax Analyst.

Cc: Director, Collection – Quality and Technical Support