

Offer In Compromise - Revenue Officer Report

1. Taxpayer's name	2. Taxpayer's Identification Number (TIN)(s)	
3. Taxpayer's Address (Home or Business) (number, street, and room or suite no., city, state, ZIP code)	4. Basis of offer (check applicable box) <input type="checkbox"/> Doubt as to collectibility <input type="checkbox"/> Doubt as to liability <input type="checkbox"/> Exceptional circumstances (Effective Tax Administration)	
	5. Amount of offer	6. Date offer received by IRS (mmddyyyy)
	7. Submitted to Revenue Officer <input type="checkbox"/> Yes <input type="checkbox"/> No	
8. Based on your investigation, do you believe the offer should be accepted?		<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Was the offer submitted to avoid, prevent, or stop field collection activity? If yes, has this collection action been discussed with the taxpayer? (explain in item 13 below) Any specific "solely to delay" issue as discussed in IRM 5.8.3.13 and 5.8.4.20, <i>Offer Submitted Solely to Delay Collection</i> , should be documented in item 13 below. The facts and circumstances supporting your decision to either suspend collection or not suspend collection should be clearly documented. An OIC is not considered submitted solely to delay collection based exclusively on the amount offered or an imminent CSED.		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No
10. If taxpayer owes trust fund taxes or fuel excise taxes subject to the trust fund recovery penalty, has action relative to the trust fund recovery penalty or the personal liability for excise tax been taken? See IRM sections 5.1.24.5.8, 5.7.3, 5.7.4.9, and 5.8.4.22.1 (If no, check applicable box. IDRS should reflect appropriate ASED indicator) <input type="checkbox"/> N/A <input type="checkbox"/> below LEM <input type="checkbox"/> other (explain in item 13 below) a. Have the potential responsible parties been advised of the TFRP requirement? b. Have all additional periods accrued since the TFRP recommendation been addressed? Type of entity: (Corp., LLC, SMO, partnership): _____ TFRP DATL only: Where is the TFRP file? (location and date forwarded)		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No
11. Are all required returns filed? (If no, please provide date(s) requested.)		<input type="checkbox"/> Yes <input type="checkbox"/> No
12. If the TP has an open filing requirement (941, 940, etc.) and is no longer required to file the return, have you closed all filing requirements as required by the IRM? (If no, please explain why filing requirements were not closed)		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
13. State below any further information not clearly reflected in the offer in compromise and accompanying documents which should be considered when evaluating the offer. Please indicate any analysis of asset equity, monthly payment ability, and basis for determination. If the offer is from a business please indicate if assets have been viewed or would be necessary to view, i.e. TP operating out of their home or small office location (ICS history should be documented with results). If known, please comment on whether or not in your opinion the county valuation is indicative of the true FMV of any real property owned by the TP and whether that value is reflected on the 433A/B (OIC). Use an attachment if additional space is needed, or reference specific ICS history.		

14. Signature of Revenue Officer	15. Telephone number	16. Date (mmddyyyy)
17. Approval of Group Manager (required if solely to delay recommendation)	18. Telephone number	19. Date (mmddyyyy)