



COMMISSIONER
LARGE BUSINESS AND
INTERNATIONAL DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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MEMORANDUM FOR AUTOMATIC EXCHANGE OF INFORMATION PERSONNEL

FROM: Douglas W. O'Donnell /s/ Nikole C. Flax
Commissioner, Large Business and International Division

SUBJECT: Interim Guidance on Record Keeping Requirements for
Traditional Automatic Exchange of Information (AEOI)

Purpose: This memorandum issues guidance on the record keeping requirements and procedures relating to the traditional AEOI program pending the update of IRM 4.60.1. This guidance is being released to formalize record keeping requirements with respect to traditional AEOI, for all AEOI personnel

Background: TIGTA Report 2015-30-021

Procedural Change: The attached check sheet provides instructions on how to record and track traditional AEOI submissions.

Effect on Other Documents: This guidance will be incorporated into IRM 4.60.1 by a date not to exceed two years from the date of this memorandum.

Effective Date: Issue date

Contact: Michael Hayden, AEOI Program Manager, (202) 317-8684

Attachment

Distribution: www.irs.gov

Inbound Traditional AEOI Procedures for AEOI Personnel	Done
1. Administrative assistant or analyst date and treaty stamp the transmittal letter accompanying a traditional AEOI submission received by mail (usually on a secure CD-ROM)	x
2. Administrative assistant or analyst enter case and upload scans of hard copy documents into IMS	x
3. Program manager assign case (if needed)	x
4. Analyst email the appropriate foreign jurisdiction contact	x
a) Email to acknowledge the receipt of letter and submission	x
b) Email to request the password to open the submission	x
c) Email to request a record count (if needed)	x
5. Analyst receives the password from foreign jurisdiction	x
a) Ensure password opens the CD	x
b) Keep hard copy of passcode in the 'password folder' in the upper part of the secure traditional AEOI cabinet	x
c) Save unencrypted copy of disc in shared network drive under inbound yyyy	x
6. Analyst update workbook titled "Traditional_AEOI_incoming_records_beginningFY2017_08022017" located on AEOI SharePoint	x
a) Highlight row in yellow when waiting to be delivered for processing	x
b) Highlight row in red when the submission is being processed	x
c) Update with number of records by tax year, password, and date	x
7. Analyst place the disc and letter into physical case file and a second copy in another envelope in preparation to deliver for processing	x
8. Analyst create Form 3210 in preparation to deliver for processing	x
9. Analyst deliver submission with Form 3210 for processing on a quarterly basis	x
a) Sign Form 3210 and retain copy once delivered for processing	x
b) Email encryption passcode to processing business unit	x
c) Row highlight is changed to red in "Traditional_AEOI_incoming_records_beginningFY2017_08022017"	x
10. Processing business unit receive match and load information into EasySearch database and Tableau	x
11. Processing business unit provide row counts, unmatched records, unloaded records and null values	x
12. Analyst pick up submissions on a quarterly basis and receive signed Form 3210 by the processing business unit	x
13. Analyst update workbook titled "Traditional_AEOI_incoming_records_beginning FY2017_08022017"	x
14. Analyst file submissions with Form 3210s into the physical case file which is filed in secure Traditional AEOI cabinets	x
a) Change color to no fill in "Traditional_AEOI_incoming_records_beginningFY2017_08022017"	x

Inbound Traditional AEOI Procedures for AEOI Personnel	Done
15. Processing business unit update Tableau reports	x
16. Analyst check EasySearch to ensure new records are available and Tableau reports are updated.	x
17. Analyst update IMS case file and submit to manager for review	x
18. Manager review IMS case file ensuring all documents are present and submit to program manager for closing	x
19. Program manager close the case in IMS	x