



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

APPEALS

August 11, 2014

Control No: AP-08-0814-0009
Expiration Date: 08/11/2016
Affected IRMs: See below

MEMORANDUM FOR: Director, Field Operations East
Director, Field Operations West
Director, Campus Operations
Director, Specialty Operations
Director, Strategy and Finance

FROM: John V. Cardone /s/ *John V. Cardone*
Director, Policy, Quality and Case Support

SUBJECT: Implementation of the "Quick Look" Process in Appeals Campus Operations

Purpose: This memorandum provides interim guidance to implement the "Quick Look" process in Appeals Campus Operations. Quick Look was piloted in 2012 in the Ogden Campus Appeals office. Quick Look is an inventory management technique to expedite resolution of cases in which the taxpayer's protest or issues are easily resolvable. Quick Look is mandatory for Campus Appeals technical employees (ATE) working Campus sourced Penalty Appeals (PENAP) and Examination type cases. Quick Look is optional for Field ATEs, but encouraged as a best practice. Please distribute this information to affected employees within your organization.

Procedural Change: This summarizes the significant Quick Look procedural changes:

- (1) **Five (5) business day** screening process,
- (2) **Thirty (30) to forty-five (45) calendar day** direct phone contact with the taxpayer or representative, and
- (3) Tracking requirements.

Effective/Implementation Date: This interim guidance is effective on 10/01/2014.

Effect on Other Documents: The Quick Look process will be incorporated into the affected Internal Revenue Manuals (IRM) within two years of the date of issuance. The following IRM sections are affected by the Quick Look process and included in AP-08-0814-0009 Attachment 1:

- 8.2.1, *Agreed Pre-90-Day Income Tax Cases*
- 8.4.2, *Campus Appeals Docketed Cases*
- 8.11.4, *Penalty Appeals (PENAP)*

Contact: If you have any questions, please follow existing procedures to contact an analyst by sending an email to [*AP Tax Policy & Procedure](#).

CC:

www.IRS.gov

Attachments:

AP-08-0814-0009 Attachment 1

8.2.1**Agreed Pre-90-Day Income Tax Cases****8.2.1.4****Receipt of New Assignment**

- (1) Account and Processing Support (APS) controls the case on ACDS. Refer to IRM 8.20.5, *Appeals Case Processing Manual, Appeals Centralized Database System (ACDS)*, for a description of the ACDS fields.
- (2) ATE will determine and validate the statute date within **five (5) business days** of receipt of the new assignment. See [IRM 8.21.3, Appeals Technical Employees Statute Responsibility](#), for detailed procedures on validating the statute date. Ensure there are at least 365 days (270 days in estate tax cases or section 6206 cases) remaining on the statute when the case was received by Appeals before accepting the case. See [IRM 8.21, Appeals Statute Responsibility](#), for detailed procedures on statutes and consents.

Exception: There must be at least 180 days remaining on the statute of limitations when the case is received in Appeals when the originating function returns a case that was previously returned to them for consideration of new information or a new issue.

- (3) ATE will ensure a Uniform Acknowledgment Letter (UAL) and enclosure(s) were sent to the taxpayer and a copy to the authorized representative (if applicable) and that it was documented in the CAR. See [IRM 1.4.28.3.1, Assignment of Work Units and Issuance of Letter 4141\(CG\), Uniform Acknowledgment Letter \(UAL\)](#), for more information on the UAL procedures.
- (4) ATE will validate all critical data fields (CDFs). See [IRM 8.10.3, Appeals Inventory Validation Process](#), for more information on the ATE Assignment Validation critical data fields.
- (5) ATE will determine whether the case is ready for Appeals' consideration. See [IRM 8.2.1.5](#) for more information on grounds for returning a case when it is not ready for Appeals' consideration.
- (6) Campus ATEs working IRS Campus sourced Examination type cases must follow the Quick Look process:

Quick Look Process	
Step	Action
1.	<p>Quick Look Screening:</p> <p>Within five (5) business days of receipt of a Quick Look case, screen the case to:</p> <ol style="list-style-type: none"> 1. Determine if it is complete and ready for Appeals consideration. <ul style="list-style-type: none"> • If yes, continue Quick Look screening procedures step 2, below. • If no, return the case as a premature referral. 2. Identify whether the case, in the ATE's judgment, has a potential for quick resolution. <ul style="list-style-type: none"> • If yes, follow the Quick Look tracking and direct phone contact steps below. • If no, work the case following normal procedures. <p>Example: Examination cases with the following issues may have a potential for quick resolution. (See IRM 8.11.4.1.5 (4) for PENAP case examples.) This list is not all inclusive.</p> <ol style="list-style-type: none"> a. Schedule A deductions, such as mortgage interest, simple contributions or education expenses b. Most AUR sourced cases c. Statute Denied Claims – postmark d. Inability to pay

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2.	Quick Look Tracking: <table border="1"> <thead> <tr> <th>ACDS Field</th> <th>Entry</th> <th>Instructions</th> </tr> </thead> <tbody> <tr> <td>LOC7</td> <td>QL</td> <td>Input the literal "QL" into the ACDS LOC7 field to identify a case that meets Quick Look criteria, for tracking purposes.</td> </tr> <tr> <td>LOC7</td> <td>QLX</td> <td> <p>If you later determine the case does not meet Quick Look criteria, change the literal "QL" to "QLX" and work the case following normal procedures.</p> <p>Example: Change the literal "QL" to "QLX" and work the case following normal procedures if you are unable to contact the taxpayer or representative or you determine the case does not have a potential for quick resolution.</p> </td> </tr> </tbody> </table>		ACDS Field	Entry	Instructions	LOC7	QL	Input the literal "QL" into the ACDS LOC7 field to identify a case that meets Quick Look criteria, for tracking purposes.	LOC7	QLX	<p>If you later determine the case does not meet Quick Look criteria, change the literal "QL" to "QLX" and work the case following normal procedures.</p> <p>Example: Change the literal "QL" to "QLX" and work the case following normal procedures if you are unable to contact the taxpayer or representative or you determine the case does not have a potential for quick resolution.</p>
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3.	Quick Look Direct Phone Contact: <ol style="list-style-type: none"> 1. Start the Quick Look case as soon as possible, not necessarily in first in first out (FIFO) order, between regular cases to maximize efficiency and time utilization, and 2. Within thirty (30) to forty-five (45) calendar days of receipt, make direct phone contact with the taxpayer or representative. <p>Note: Appeals Team Managers will be reasonable in extending the Quick Look screening or Quick Look direct contact time frames if circumstances (e.g. leave, workload, or other priorities) prevent the ATE from meeting them. If the ATM extends the time frames for screening or direct contact, the ATE will document this decision in the Case Activity Record.</p>										

(7) A fully developed case has all pertinent evidence well documented with an easy to follow audit trail. Generally, the case contains the evidence needed to support the adjustments proposed in the revenue agent's report (RAR). Attempt to settle a case based on factual hazards when the case submitted by the originating function is not fully developed and the taxpayer has provided no new information or evidence.

8.4.2**Campus Appeals Docketed Cases****8.4.2.2****Receipt of Case by Campus**

(1) The Campus Appeals office considers notice of deficiency cases issued by an IRS Campus. If a case is subsequently, but not initially, identified as a Campus sourced case, at its discretion the Field Appeals office may either retain it or transfer it to the Campus Appeals office if the case does not appear on a Tax Court calendar. If the case is on a Tax Court calendar it remains under the jurisdiction of the Field Appeals office.

(2) Upon assignment, the Appeals technical employee (ATE) begins working the case as quickly as possible. Campus Appeals ATEs conduct settlement negotiations with the petitioner or counsel of record via telephone and correspondence.

(3) Campus ATEs working IRS Campus sourced Examination type cases must follow the Quick Look process:

Quick Look Process											
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1.	<p>Quick Look Screening:</p> <p>Within five (5) business days of receipt of a Quick Look case, screen the case to:</p> <ol style="list-style-type: none"> 1. Follow the procedures in IRM 8.4.1.14, <i>Preliminary Review of Assigned Docketed Case</i>. 2. Identify whether the case, in the ATE's judgment, has a potential for quick resolution. <ul style="list-style-type: none"> • If yes, follow the Quick Look tracking and direct phone contact steps below. • If no, work the case following normal procedures. <p>Note: See IRM 8.2.1.4 (6) for examples of examination cases that may have a potential for quick resolution and IRM 8.11.4.1.5 (4) for PENAP case examples.</p>										
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8.11.4

Penalty Appeals (PENAP)

8.11.4.1.5

New Receipt Procedures for Appeals Technical Employees

- (1) Account and Processing Support (APS) controls the case on ACDS. Refer to IRM 8.20.5, *Appeals Case Processing Manual, Appeals Centralized Database System (ACDS)*, for a description of the ACDS fields.
- (2) Upon receipt of the case, the ATE must follow the procedures outlined in IRM 8.11.1.1.6, *New Receipt Procedures for Appeals Technical Employees*. This includes, but is not limited to:
 - Determining the statute of limitations and validating the statute-related fields on ACDS within **five (5) business days** of receipt of the case in accordance with IRM 8.11.1.1.6 (1) and IRM 8.21.3 *Appeals Technical Employees Statute Responsibility*.
 - Validating the Case Summary Card (CSC) information and making updates, if necessary, in accordance with IRM 8.11.1.1.6 (2) and IRM 8.11.1.1.6 (3).
 - Ensuring the Uniform Acknowledgment Letter (UAL) and enclosure(s) were sent to the taxpayer and a copy to the authorized representative (if applicable) and that it was documented in the CAR. See [IRM 1.4.28.3.1](#), *Assignment of Work Units and Issuance of Letter 4141(CG), Uniform Acknowledgment Letter (UAL)*, for more information on the UAL procedures.
- (3) Within five (5) business days of receipt, ATEs will verify the information on the case summary card including the following:
 - **TYPE** code for all Penalty Appeals cases is “**PENAP**”.
 - Each MFT is established as a **separate work unit**.
 - AIMS indicator = E
 - ACDS return field for STATDATE (statute date) or CODE (statute code) – Verify the information entered is based on the following table:

Description	Statute Date	Statute Code
Penalties have been assessed	Blank Note: if the statute date is blank, then a valid statute code is required. See IRM 8.21.2.2-1 for valid statute codes.	ASESD
Penalties ARE NOT assessed	Valid statute date	Blank

- PropdPen (proposed penalty) - The total dollar amount of the penalty for each tax period is rounded to the nearest dollar amount, not in dollars and cents.

Note: If there is more than one penalty for each tax period, total the amount for each period and enter the sum for the respective period to the nearest dollar amount, not in dollars and cents.

- (4) Campus ATEs working IRS Campus sourced PENAP cases must also follow the Quick Look process:

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