



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

January 14, 2015

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Expiration Date: 01/13/2017
Affected IRM: IRM 8.22.5

MEMORANDUM FOR: Director, Field Operations East
Director, Field Operations West
Director, Campus Operations
Director, Specialty Operations
Director, Strategy and Finance
Director, Account and Processing Support
Director, Appeals Quality Measurement System

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 for Collection Due Process cases in Appeals Campus Operations. Quick Look is an inventory management technique to expedite resolution of cases in which the taxpayer’s issues are easily resolvable. Quick Look is mandatory for Campus Appeals technical employees (ATE). Quick Look is optional for the Field ATEs. 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) Initial contact may be made by telephone instead of a substantive contact letter
- (3) Tracking requirements

Effect on Other Documents: The Quick Look process will be incorporated into 8.22.5, *Collection Due Process, Receipt, Control and Pre-Conference Considerations*, within 2 years of the issuance date of this memorandum.

Effective Date: This interim guidance is effective immediately.

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

cc: www.irs.gov

IRM 8.22.5.2.6, Campus Quick Look Process

Campus Appeals Technical Employees must follow the Quick Look process within five (5) business days of receipt of a CDP:

QUICK LOOK PROCESS	
Step	Action
1	<p>Initial Screening</p> <p>Determine if the CDP/EH request is processable applying the criteria in IRM 8.22.5.2.4.1:</p> <ul style="list-style-type: none"> • If yes, continue the Quick Look process • If no, follow IRM 8.22.5.2.4 to return the case to Collection as a premature referral <p>Determine if the case has potential for a quick resolution by reviewing the examples below as a guide:</p> <ul style="list-style-type: none"> • If yes, continue to Step 2 below • If no, issue a substantive contact letter within 30 days of assignment of the case <p>Caution: A taxpayer is required to state at least one issue when requesting a CDP/EH hearing but is not precluded from raising additional issues during the hearing. If the additional issues raised aren't appropriate for Quick Look, discontinue the process.</p> <p>Cases that have a potential for a quick resolution include:</p> <ul style="list-style-type: none"> • IDRS indicates there is no liability for the CDP/EH period(s) and the taxpayer is not raising innocent spouse or interest abatement • IDRS indicates the CDP/EH liabilities are in status 53 or 60, or an unreversed TC 780 (accepted OIC) is posted to the CDP/EH modules

- The taxpayer withdrew the CDP/EH hearing request and Collection forwarded Form 12256, *Withdrawal of Request for Collection Due Process or Equivalent Hearing*, to Appeals
- The sole issue is penalty abatement and the taxpayer may qualify for reasonable cause abatement or an administrative waiver of the penalty. See IRM 20.1.1.3, *Criteria for Relief From Penalties*
- The sole issue is a collection alternative or CNC, and a current financial statement is available or not required
- The sole issue is a request for NFTL withdrawal and the taxpayer provided or can quickly provide an adequate basis for Appeals to consider whether IRC 6323(j) criteria is met
- The sole issue is a request for NFTL withdrawal and Collection withdrew or released the NFTL (as indicated by a TC 583) but did not rescind Letter 3172, *Notice of Federal Tax Lien Filing and Your Right to a Hearing Under IRC 6320*
- The sole issue is interest abatement and the taxpayer provided or can quickly provide an adequate basis for Appeals to consider whether IRC 6404(e) criteria is met
- The taxpayer needs an explanation of a notice received, or a similar account-related question
- The sole issue is the taxpayer believes the CSED expired but the transcripts show the CSED has not expired

Cases not recommended for Quick Look include:

- Any "special" issue covered in IRM 8.22.6, *Cases Requiring Special Handling*
- The taxpayer has a pending or proposed OIC
- The taxpayer raised a complex liability issue and it is not excluded from consideration in CDP/EH as per IRM 8.22.5.5.1
- The taxpayer proposed an Installment Agreement, but has not provided a current CIS and one is required.
- The taxpayer requested and qualifies for a Face to Face hearing. See IRM 8.22.5.6.1 through IRM 8.22.5.6.1.2.
- The taxpayer raised a spousal issue for the first time in a CDP/EH hearing request, or IDRS or other information indicates a spousal issue pending
- The taxpayer's CDP/EH request is entirely frivolous/desire-to-delay or contains both frivolous/delaying issues and relevant issues. See IRM 8.22.5.5.3

Step	Action									
2	<p data-bbox="329 226 656 260">Quick Look Tracking:</p> <table border="1" data-bbox="329 296 1406 579"> <thead> <tr> <th data-bbox="329 296 448 390">ACDS Field</th> <th data-bbox="448 296 566 390">Entry</th> <th data-bbox="566 296 1406 390">Instructions</th> </tr> </thead> <tbody> <tr> <td data-bbox="329 390 448 474">LOC7</td> <td data-bbox="448 390 566 474">QL</td> <td data-bbox="566 390 1406 474">Input the literal “QL” into the ACDS LOC7 field to identify a case that initially meets Quick Look criteria.</td> </tr> <tr> <td data-bbox="329 474 448 579">LOC7</td> <td data-bbox="448 474 566 579">QLX</td> <td data-bbox="566 474 1406 579">If you later determine the case does not meet Quick Look criteria, change the “QL” to “QLX” and work the case following normal procedures.</td> </tr> </tbody> </table>	ACDS Field	Entry	Instructions	LOC7	QL	Input the literal “QL” into the ACDS LOC7 field to identify a case that initially meets Quick Look criteria.	LOC7	QLX	If you later determine the case does not meet Quick Look criteria, change the “QL” to “QLX” and work the case following normal procedures.
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3	<p data-bbox="329 646 761 680">Quick Look Phone Contact:</p> <ul data-bbox="402 716 1425 1423" style="list-style-type: none"> • Start a Quick Look case as soon as possible, not necessarily in first in/first out order • Attempt to contact the taxpayer or representative by telephone within 30 days of assignment • During the phone contact, discuss the key messages normally provided in a substantive contact letter: <ol data-bbox="402 1003 1425 1423" style="list-style-type: none"> 1. Timeliness of the hearing request 2. Appeals independence 3. Your impartiality 4. Types of hearings available- teleconference, correspondence and face to face 5. Appeals verifies that legal and administrative procedures were met, considers issues raised and conducts a balancing test 6. Potential availability of Tax Court rights 									

	<ul style="list-style-type: none"> • If the taxpayer or representative is prepared to discuss the issues, conduct the hearing. If the taxpayer or representative need additional time, establish a reasonable date and time for a follow-up call. For example, the taxpayer or representative may need to continue the hearing at a later date to have an opportunity to better present the issue(s). • A hearing will generally be held within 21 calendar days of the date of contact by telephone. Ask the taxpayer or representative to provide you with any supporting documentation within that time. The hearing may be scheduled beyond the 21 day time frame if the facts warrant it. For example, the taxpayer or representative may request additional time to provide supporting information and you deem the request reasonable. Change the literal “QL” to “QLX” and work the case following normal procedures if you subsequently determine the case does not have the potential for quick resolution. • If attempt(s) to contact the taxpayer or representative by phone are unsuccessful, send a substantive contact letter within 30 days of receipt as per IRM 8.22.5.8, <i>Substantive Contact Letters (SCL)</i>. Change the literal “QL” to “QLX” and work the case following normal procedures.
Step	Action
4	<p>Closing a Quick Look case</p> <p>Follow IRM 8.22.9.6 in preparing an ACM unless the CDP/EH case is resolved by:</p> <ul style="list-style-type: none"> • Withdrawal of the hearing request, acknowledged through issuance of L4383, <i>CDP/EH Withdrawal Acknowledgement</i> • Issuance of a Summary Notice of Determination on Form 12257 and L4382, <i>Closing Letter for Form 12257</i> • Issuance of a determination letter using the abbreviated attachment found in IRM 8.22.9.7 in an agreed CDP case • Issuance of a decision letter using the abbreviated attachment found in IRM 8.22.9.7 in an agreed EH case • Retained Jurisdiction case • Premature Referrals as discussed in Step 1 • Disregard of the entire hearing request because no non-frivolous issues were raised (i.e. does not include hybrid frivolous/ non-frivolous requests. See 8.22.5)