



APPEALS

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

June 1, 2015

Control No: AP-25-0615-0005
Expiration Date: 06/01/2017
Affected IRM: 25.15.12

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: Innocent Spouse Quick Look Process

Purpose: This memorandum implements the Innocent Spouse "Quick Look" process in Appeals Campus Operations. Quick Look is an inventory management technique to expedite resolution of cases with the potential for a quick resolution. Quick Look is mandatory for cases assigned to Appeals Technical Employees (ATE) in Campus Operations if the source of the case is the Cincinnati Centralized Innocent Spouse Operation (CCISO). Quick Look is optional for Field ATEs. Please distribute this information to affected employees within your organization.

Procedural Change: This summarizes the significant Innocent Spouse 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 June 29, 2015.

Effect on Other Documents: Appeals will incorporate the Innocent Spouse Quick Look process into IRM 25.15.12, *Relief from Joint and Several Liability, Appeals Procedures*, by making minor non-substantive revisions and adding a bullet to IRM 25.15.12.8(2), and by adding the new subsection IRM 25.15.12.8.3, *Innocent Spouse Quick Look Process*, within two years of the date of issuance, as shown in Attachment 1.

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

Attachment: (1) AP-25-0615-0005, *Innocent Spouse Quick Look Process*

**IRM 25.15.12.8 (2)
Preliminary Review by the AO**

(2) Innocent spouse cases will normally be worked on a first in first out basis. There are some exceptions:

- **TAS Cases** – When Taxpayer Advocate Service (TAS) identifies a case requiring expedite treatment, the case is worked as expeditiously as possible. The determination for expedite treatment is based on the facts and circumstances of the case. TAS identifies a case requiring expedite treatment as TAS Criteria 1 or marks the Operations Assistance Request (OAR) with EXPEDITE printed in red on top of the request. Refer to IRM 13.1.7.2, *TAS Case Criteria*, for description of types of TAS criteria.

Note: See IRM 13.1, *Taxpayer Advocate Case Procedures*, for more information about TAS.

- **Docketed Cases** - Docketed cases sent back to CCISO that are forwarded to Appeals are also worked as expeditiously as possible. This happens, for example, in cases where the Requesting Spouse (RS) raises relief under IRC 6015 for the first time in a docketed deficiency case.
- **Quick Look Cases** - Quick Look is an inventory management technique to expedite resolution of cases with the potential for a quick resolution. Quick Look is mandatory for cases assigned to Appeals Technical Employees (ATE) in Campus Operations if the source of the case is CCISO. Quick Look is optional for Field ATEs. See IRM 25.15.12.8.3, *Innocent Spouse Quick Look Process*, for the procedures.

**IRM 25.15.12.8.3
Innocent Spouse Quick Look Process**

(1) The Quick Look process is required if:

- a. The case is assigned to a Campus ATE, and
- b. The source of the case is CCISO.

Note: Quick Look is optional for Field ATEs.

Innocent Spouse Quick Look Process	
Step	Action
1.	<p>Quick Look Screening – Screen the case within five (5) business days of receipt. Is the case complete and ready for Appeals consideration?</p> <ul style="list-style-type: none"> • Yes – Continue to Step 2. • No – Return the case as a premature referral.
2.	<p>Potential for Quick Resolution – In your judgment, does the case have the potential for a quick resolution? Review the examples in paragraphs (2) and (3) below as a guide.</p> <ul style="list-style-type: none"> • Yes – Complete steps 3 and 4 below. • No – Work the case following normal procedures.
3.	<p>Quick Look Tracking:</p> <ul style="list-style-type: none"> • QL – Input QL in the ACDS LOC7 field to identify a case that meets Quick Look criteria, for tracking purposes. • QLX – Change QL to QLX in the ACDS LOC7 field if you later determine the case does not meet Quick Look criteria, and work the case following normal procedures. <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 no longer has the potential for a quick resolution.</p>

Innocent Spouse Quick Look Process	
Step	Action
4.	<p>Quick Look Direct Phone Contact:</p> <p>(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</p> <p>(2) Within thirty (30) to forty-five (45) calendar days of receipt, make direct phone contact with the taxpayer or representative.</p> <p>Note: Appeals Team Managers (ATM) 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>

(2) Examples of cases that may have the potential for a quick resolution include (not all inclusive):

- a. Non-requesting spouse (NRS) single year appeal, no new substantive information, requesting spouse (RS) granted full relief.
- b. RS single year appeal, deficiency/understatement solely attributable to RS, RS denied relief in full because no exceptions met.
- c. RS granted relief under IRC 6015(c) and refund is barred. RS appealed requesting refund.
- d. Collection Due Process (CDP)/Equivalent Hearing (EH) and Innocent Spouse combo case – CCISO granted full or partial relief to RS, no NRS appeal.

(3) Examples of cases that may not have the potential for a quick resolution include (not all inclusive):

- a. Multiple year appeal
- b. Complex community property issues
- c. Conflicting facts requiring evaluating factors and hazards of litigation
- d. Cases with both deficiencies/understatements and underpayments
- e. Cases requiring substantial research
- f. Cases involving abuse
- g. Cases involving fraudulently filed returns
- h. NRS information requires substantial review of RS information