

IRM PROCEDURAL UPDATE

DATE: 03/02/2026

NUMBER: ts-21-0326-0271

SUBJECT: No Longer Using a Turnaround Document for Rebuttals

AFFECTED IRM(s)/SUBSECTION(s): 21.10.1

CHANGE(s):

IRM 21.10.1.9.5(4) No longer using a Turnaround Document for rebuttals.

(4) Rebuttals shall be submitted using Form 14448, **Quality Review Rebuttal**, A link is also provided with the notification that includes the original DCI. Follow the instructions found on the Quality Share Point site (you may have to request permissions to the site) under the NQRS Rebuttal Procedures tab to complete the form.

IRM 21.10.1.9.5(6) No longer using a Turnaround Document for rebuttals.

(6) Form 14448, **Quality Review Rebuttal**, must have all fields completed. Ensure you are completing the appropriate area for the first or second level rebuttal. The narrative explanation for dispute should explain the reason for disagreement addressing each attribute separately and relevant IRM references to support the dispute. If an IRM was cited in the DCI remarks, explain why it does not apply. Also provide any back-up information (i.e., IRM citation or IDRS prints) that should be considered with the rebuttal. The designated Headquarter Analysts will review the information provided in the rebuttal response and inform the submitter in writing of the rebuttal response.

Note: An incorrect IRM reference on the DCI is not the sole basis for a rebuttal.