

ID: CCA_2023072510312046

Third Party Communication: None

UILC: 6751.02-00

Date of Communication: Not Applicable

Number: **202346022**

Release Date: 11/17/2023

From: [REDACTED]

Sent: Tuesday, July 25, 2023 10:31:20 AM

To: [REDACTED]

Cc:

Bcc:

Subject: RE: Supervisory Approval Question

Hi [REDACTED],

If a taxpayer sends a response that disputes the penalty or underlying adjustments affecting the penalty, supervisory approval would be required. Other instances of taxpayer contact are evaluated on a case by case basis to determine if supervisory approval was required or if the automatically calculated through electronic means exception applies.

[REDACTED]

[REDACTED]