

ID: CCA\_2023072614334546

[Third Party Communication:

UILC: 6751.02-00

Date of Communication: Month DD, YYYY]

Number: **202346023**

Release Date: 11/17/2023

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**From:** [REDACTED]

**Sent:** Wednesday, July 26, 2023 2:33:45 PM

**To:** [REDACTED]

**Cc:**

**Bcc:**

**Subject:** RE: Supervisory Approval Question

Hi [REDACTED],

Correct. If a taxpayer challenges the amount of tax to which the penalty is attributable (i.e., the adjustments leading to the imposition of the penalty) we would need supervisory approval.

Ideally AUR should be including the substance of the correspondence and conversations in the case notes. When there is no detail in the notes but the taxpayer has responded and an agent is assigned you should treat the penalty as no longer calculated through electronic means unless there is some other evidence to the contrary.

[REDACTED]

[REDACTED]