



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

November 25, 2025

Control No. AP-08-1125-0043
Expiration Date: 11/25/2027
Affected IRM: 8.25.1

MEMORANDUM FOR COLLECTION APPEALS EMPLOYEES

FROM: Steven M. Martin /s/ *Steven M. Martin*
Director, Operations Support

SUBJECT: Appeals Case Management System (ACMS) procedure updates
for IRM 8.25.1, Trust Fund Recovery Penalty (TFRP) Overview
and Authority

This guidance provides general information about ACMS detailed in IRM 8.25.1, Trust Fund Recovery Penalty (TFRP) Overview and Authority. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: This guidance provides changes in terminology and new processing functionality for the IRS Independent Office of Appeals (Appeals) new case management system, ACMS.

Background/Source(s) of Authority: Appeals Centralized Database System (ACDS), Appeals' aging legacy system, is being replaced by ACMS, a more modernized system. Appeals contracted Salesforce to create ACMS, which will provide Appeals with a new level of automation and analytics. These updates will allow for more effective collaboration within Appeals and, in the future, with other IRS business units.

Procedural Change: Release 1 of ACMS will focus on Collection-sourced case work, while additional ACMS releases will incorporate the remaining workstreams. Future releases will incorporate concepts introduced in this guidance and will be reinforced via training and applicable user guides. Procedural changes pertaining to this guidance are included in the attachment. Updated procedures apply to migrated cases worked under ACMS Release 1. Until further notice, new TFRP receipts will be carded into ACDS and worked by Specialized Examination Programs and Referrals (SEPR).

Additional Information: Additional information on ACMS can be found on the Appeals Intranet page – Appeals Case Management System (ACMS). This site will contain links for helpful information with ACMS, training documents, etc.

Effect on Other Documents: This guidance may be incorporated into affected IRMs within two years from the date of this memorandum.

Effective Date: This guidance is effective as of the date of this memorandum.

Contact: Appeals employees should follow existing procedures to elevate questions through their management chain and follow established procedures on How to Contact an Analyst.

Attachment

cc: www.irs.gov

8.25.1.1.5 (MM-DD-YYYY)

Terms and Acronyms

(1) **Added Appeals Case Management System (ACMS)**

Appeals Case Management System	ACMS
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8.25.1.5.2 (MM-DD-YYYY)

Effects of TBOR2 - Addition of Pre-Assessment Appeal and ASED Extension

(5) The ASED, suspended during the appeals process, begins running again on the earlier of the date of the Appeals Team Manager's (ATM) approval signature (the final administrative determination) on:

- The managers approval screen
- Form 866, Agreement as to Final Determination of Tax Liability, or Form 906, Closing Agreement on Final Determination Covering Specific Matters, Closing Agreements

(6) Prior to the ATM entering an approval date on ACMS for cases with a TBOR2 statute code, ensure the statute date correctly reflects the approval date plus 30 days or the latest ASED (whichever is later), if not, have the ATE correct the statute date.

(7) For cases closed in ACMS, the ATE/ATM will need to input the earliest statute date in the remarks section during the 'submit for approval' process. The ATM should ensure that the approval signature dates on the closing documents, including Form 866, or Form 906, are identical to the date posted to ACMS.