INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Affected IRM: 8.7.14

MEMORANDUM FOR ALL IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES

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

SUBJECT: Appeals Case Management System (ACMS) procedure updates for IRM 8.7.14, Freedom of Information Act (FOIA) Administrative Appeal Cases

This guidance provides general information for the IRS Independent Office of Appeals (Appeals) new case management system, ACMS, and case processing improvements detailed in IRM 8.7.14, Freedom of Information Act (FOIA) Administrative Appeal Cases. Please distribute this information to all impacted employees within your organization.

Purpose: This guidance provides changes in terminology and new processing functionality for ACMS as well as updates to the FOIA procedures.

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 focused on Collection Appeals work. Release 2 of ACMS will focus on Examination Appeals and Specialized Examination Programs and Referrals (SEPR) case work. Future releases will incorporate concepts introduced in this guidance and will be reinforced via training and applicable user guides.
The FOIA Appeal case procedures for the Appeals Technical Employee (ATE), Appeals Team Manager (ATM), and Program Manager have been updated. Procedural changes pertaining to this guidance are included in the attachment.

Additional Information: Additional information on ACMS can be found on the Appeals Exchange (ApEx) ACMS Homepage. This site contains links for helpful information with ACMS, training documents, etc.

Effect on Other Documents: Portions of this guidance may be extended, modified, or made permanent, and incorporated into the affected IRM section(s) 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:
FOIA library
www.irs.gov

Attachment AP-08-0726-0021, Appeals Case Management System (ACMS) procedure updates for IRM 8.7.14, Freedom of Information Act (FOIA) Administrative Appeal Cases

Throughout IRM 8.7.14:

- References to Appeals Centralized Database System (ACDS) will be changed to Appeals Case Management System (ACMS).
- Form 5402, Appeals Transmittal and Case Memo, has been replaced. The 'Printable View' feature now captures the information found on Form 5402, and is referred to as the E-5402.
- References to the Case Summary Card (CSC) will be changed to Case Summary (CS).
- References to Case Activity Record (CAR) will be changed to Case Action Record (CAR).
- The Appeals Technical Employee (ATE) and Appeals Team Manager (ATM) will upload copies of the closing letter to ACMS, and the ATM will notify the Program Manager of the case closure. Copies of the E-5402, Appeals Case Memorandum (ACM), and closing letters are sent to the Freedom of Information Act (FOIA) Policy Analyst from the Headquarters Disclosure Office and will not be sent to the Disclosure Specialist or the Manager of the Disclosure Specialist. The Program Manager will mail the dated closing letter to the requester.

8.7.14.2 (MM-DD-YYYY)
Authority for FOIA Administrative Appeal Cases
Added note in paragraph (1)

(1) In accordance with 26 CFR 601.702, a requester may administratively appeal any initial determination made under the FOIA within 90 days of the date of a notification letter that notifies the requester:

- that the request has been denied in full or in part,
- of an adverse determination to change the requester's stated fee category,
- of an adverse determination of the requester's fee waiver or reduction request, or
- that no responsive records exist.

> **Note:** 26 CFR 601.702 provides that an appeal must be postmarked within 35 days after the date of the applicable FOIA adverse determination letter. The FOIA Improvement Act of 2016 extended the time to file an administrative appeal to 90 days after the date of an adverse determination. Accordingly, any adverse determination letters for FOIA requests issued after June 30, 2016, must allow 90 days to file an administrative appeal.

8.7.14.5 (MM-DD-YYYY)
FOIA Administrative Appeal Request Requirements
Added note to paragraph (1)

(1) The administrative appeal request must be addressed and mailed to the Commissioner of Internal Revenue at:

IRS Independent Office of Appeals
Attn: FOIA Appeals
3211 S. Northpointe Drive
M/S 55205
Fresno, CA 93725

Note: The most current mailing address for filing an administrative appeal is provided in the Freedom of Information Act (FOIA) Guidelines.

8.7.14.6.3 (MM-DD-YYYY)
ATE Responsibilities
Updated the chart in paragraphs (1) and (2)

(1) Upon receipt, the ATE will:

Step	Action
1	Verify the case information, including the case category, subcategory, and FOIA number. Update the information, as needed. If a field cannot be updated in ACMS, submit an Account Processing support request to Account and Processing Support (APS).
2	Make a preliminary review as soon as possible (five business days) to determine whether the administrative appeal request is timely. If the request is not timely, the ATE will prepare a closing letter to the requester and close the case for approval. See IRM 8.7.14.9, Late Filed FOIA Administrative Appeal Request. **Note:** The ATM may have determined the request to be untimely; however, it is the ATE's ultimate responsibility to determine if the request is timely. See IRM 8.7.14.14.2.3, Premature Referral.
3	Determine whether the request meets the requirements, as outlined in IRM 8.7.14.5, FOIA Administrative Appeal Request Requirements.
4	Issue a FOIA Appeals acknowledgement letter. See paragraphs (c) and (d) in IRM 8.6.1.2, New Receipts and Initial Case Actions, for exceptions to sending the initial contact letter. **Note:** If a combo acknowledgement/closing letter will be issued instead of an acknowledgement letter, prepare an undated letter and upload a copy to ACMS.
5	Access Disclosure’s inventory management system to retrieve a copy of the original request and a copy of all withheld, original, and redacted documents.

6	Review the request, documentation for the basis of the request, and Disclosure's determination. For proper ACM preparation, see IRM 8.6.2.2, Introduction to Appeals Case Memos (ACMs).

(2) Prior to closing the case:

If the ATE…	Then the ATE will
Fully sustains Disclosure's determination	Prepare an undated closing letter or a combo acknowledgement/closing letter to the requester and upload a copy to ACMS.
Does not sustain or partially sustains Disclosure's determination	Contact the FOIA Policy Analyst from the Headquarters Disclosure Office and discuss the reasons for remand and reasons to release documents.

8.7.14.14 (MM-DD-YYYY)
FOIA Closing Procedures
Updated paragraph (1), added note to paragraph (1), and added paragraph (2)

(1) After the ATE makes a determination on the administrative appeal, the case is submitted to the ATM for approval. The ATM will review the case and, if approved for closure, will sign the closing letter and upload a copy to ACMS. The ATM will notify the Program Manager that the case has been closed. The Program Manager reviews the case, dates and mails the closing letter, and uploads a copy to ACMS.

> **Note:** Upon approval of the case closure, the ATM does not need to forward the case to APS for closure. ACMS will automatically input the applicable case closing action records and close the case from ACMS without APS involvement.

(2) The program manager will email the designated FOIA Policy Analyst from the Headquarters Disclosure Office a copy of the 'printable view' E-5402, ACM, and the dated closing letter.

8.7.14.14.2 (MM-DD-YYYY)
ATE Closing Procedures
Updated paragraph (1)

(1) The ATE is responsible for the E-5402 and ACM. The correct closing information should be entered into ACMS. The ATE must input the exemptions and/or other reasons for denial in the remarks section when submitting the case for approval.

- The ATE must provide an explanation in the remarks field when there are other reasons for denial.
- The ATE is responsible for preparing the closing letter to the requester and uploading a copy to ACMS.

8.7.14.14.2.1 (MM-DD-YYYY)
Appeals Determination
Updated paragraph (1) and added note. Delete (2).

(1) Appeals' responsibility is to determine whether the Disclosure Specialist did an adequate search and whether information was properly withheld. If Appeals determines that information should have been released, the ATE should contact the FOIA Policy Analyst from the Headquarters Disclosure Office to discuss the release of information and/or attempts made to obtain all responsive documents available.

> **Note:** Appeals should not contact the Disclosure Specialist who made the initial determination directly.

8.7.14.14.2.5 (MM-DD-YYYY)
Closed Case File Assembly
Updated paragraph (1). The table in paragraph (1) did not change. Section may be deleted with the conversion to electronic case files.

(1) The paper FOIA Administrative Appeals case file is assembled as follows:

8.7.14.14.3 (MM-DD-YYYY)
ATM Closing Procedures
Updated paragraph (1)

(1) The ATM will take the following actions after receiving the closed case for approval:

a. Review the closing letter and ACM to ensure the content and language is appropriate and the determination is correct.
b. Review the E-5402 for completeness and accuracy. The ATE is responsible for correctly entering Disposal Information. Multiple exemptions and/or other reasons for denial can be input in the remarks section of the E-5402. See also IRM 8.7.14.14.2, ATE Closing Procedures.
c. Sign and upload a copy of the closing letter to ACMS and approve the case.
d. Notify the Program Manager the case has been closed.

8.7.14.14.4 (MM-DD-YYYY)
APS Closing Procedures
Updated paragraph (1)

(1) Upon approval of the case closure, the ATM does not need to forward the case to APS for closure. ACMS will systemically input the applicable case closing action records and close the case from ACMS without APS involvement.

8.7.14.14.5 (MM-DD-YYYY)
Program Manager Closing Procedures

Attachment AP-08-0726-0021, Appeals Case Management System (ACMS) procedure updates for IRM 8.7.14, Freedom of Information Act (FOIA) Administrative Appeal Cases

Added new subsection and paragraph (1)

(1) After the ATM approves the case for closure and notifies the Program Manager, the Program Manager will take the following actions:

a. Review, date, and mail the closing letter.
b. Provide copies of the E-5402, ACM, and dated closing letter to the FOIA Policy Analyst from the Headquarters Disclosure Office.