DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

INDEPENDENT OFFICE
OF APPEALS

July 27, 2026

Control No. AP-08-0726-0022
Expiration Date: 07/27/2028
Affected IRM: 8.7.17

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 8.7.17, Appeals Remittance Procedures

This guidance provides general information about ACMS detailed in IRM 8.7.17, Appeals Remittance Procedures*.* Please distribute this information to all impacted 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 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. 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 Home Page. 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-08-0726-0022, Appeals Case Management System (ACMS) procedure updates for IRM 8.7.17, Appeals Remittance Procedures

8.7.17.2 (MM-DD-YYYY)
The Appeals Technical Employee's Responsibilities
Updated paragraph (5)

(5) For IRC 6603 deposits, use the "Printable View" E-5402 to identify the following information:

a. The amount of the disputable tax.
b. The date of the notice, 30-day or 90-day letter, or date of the statement explaining the disputable tax.

Note: The taxpayer can request the return/refund of an IRC 6603 Deposit at any time prior to its conversion to a payment upon the posting of an assessment. Without the above information, Account & Processing Support (APS) cannot correctly calculate the overpayment interest under IRC 6603(d)(4). See IRM 8.7.17.7(4), Overpayment Interest, and IRM 8.20.6.2.1, IRC 6603 Deposits, Undesignated Remittances and Conversion of Cash Bonds Under Revenue Procedure 2005-18.

8.7.17.3 (MM-DD-YYYY)
Forms 3244-A and 3244
Updated paragraph (1) and added paragraph (3)

(1) When Appeals receives a remittance, an Appeals Technical Employee (ATE) will prepare Form 3244-A, Payment Posting Voucher-Examination, or Form 3244, Payment Posting Voucher. The ATE can use either form. However, Form 3244-A **must** be used if the ATE has determined the remittance is a deposit. Complete a separate Form 3244-A or Form 3244 for each tax period and/or type of tax. Generate two copies of the payment posting voucher. The ATE will save and upload Form 3244 or Form 3244-A to ACMS. See IRM 8.7.17.3.1, Preparing Forms 3244-A and 3244, for instructions on preparing the payment posting voucher.

(2) The ATE **must** determine whether the remittance is a "payment" or "deposit." See IRM 8.7.17.5.1, Determining Whether Remittance is a Payment or IRC 6603 Deposit.

(3) The ATE will annotate the Case Action Record (CAR) with information pertaining to payments received in Appeals, including when the Form 3244 or Form 3244-A was prepared and remittance was processed. The ATE should also annotate information pertaining to remittances identified by the taxpayer but not found on the transcript of account.

8.7.17.4 (MM-DD-YYYY)
Preparing Remittance Packages for Mailing
Updated paragraph (3)

(3) For the most current information and/or Submission Processing contact person, visit the following webpage:

a. Taxpayer Services > CAS > Submission Processing > Standard Procedures & Job Aids Quick Links > Field Office Payment Processing > Payment Information for Field Office Employees > Appeals

8.7.17.5.5 (10-24-2013)
Procedure for Assessing Advanced Remittances
Updated paragraph (1)

(1) Advance payments made on processed returns are treated as credits, and additional steps must be taken to have the tax assessed. Ordinarily, if a non-docketed case is closed promptly, and the advance payment is equal to or less than the proposed deficiency and interest, APS will assess the liability when closing the case. However, in all docketed cases and in non-docketed cases where closing will be delayed, or where the payment might exceed the tax due, the liability will be assessed promptly.