INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 27, 2026

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Expiration Date: 07/27/2028
Affected IRM: 8.7.18

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 update for IRM 8.7.18, Return Preparer Misconduct Cases

This guidance provides general information for ACMS detailed in IRM 8.7.18, Return Preparer Misconduct Cases. 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) 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-08-0726-0024, Appeals Case Management System (ACMS) procedure update for IRM 8.7.18, Return Preparer Misconduct Cases

8.7.18.5, RPM Raised in Non-Docketed Cases
Revise (1), (2), and note in (2) as follows:

(1) If a taxpayer raises a potential return preparer misconduct in a non-docketed case in Appeals that has not previously been considered by the IRS, follow the procedures in IRM 8.6.1.7.4, Taxpayer Raises New Issue. Place feature code “RM” (Return Preparer Misconduct) on ACMS.

(2) If a taxpayer provides new information with respect to a denied return preparer misconduct complaint that was never previously provided to Compliance, then follow the procedures in IRM 8.6.1.7.5, Taxpayer Provides New Information. Place feature code "RM" on ACMS.

> **Note:** If the exception in IRM 8.6.1.7.5(2) applies, then use the referral procedures in IRM 8.7.18.7, RPM Raised in Collection Due Process (CDP) Cases, and retain jurisdiction of the case. Place Feature Code "RM" on ACMS and indicate this is a non-docketed case on Form 10467, Appeals Division Feedback Report and Transmittal Memorandum.

8.7.18.6, RPM Raised in Docketed Cases
Revise (1), (2), (11), and (13) as follows:

(1) When a taxpayer raises a potential identity (ID) theft in a **field-sourced** case that has not been previously considered, or provides new information with regards to the ID theft claim in a docketed case, the Appeals Technical Employee (ATE) will follow the docketed examination assistance procedures in IRM 8.4.4, Examination Assistance Requests. Place feature code "RM" on ACMS.

(2) When a taxpayer raises a potential Return Preparer Misconduct (RPM) issue, or provides new information in a **campus-sourced** docketed case, the ATE will refer it to the Identity Theft Victim Assistance Unit (IDTVA-C) for review and determination. Place feature code "RM" on ACMS.

(11) The ATE should seek assistance from Counsel in the preparation of the decision document.

(13) If you determine your taxpayer was a victim of RPM, and interim adjustments are necessary, submit a support request in ACMS by completing the following:

(14) Click ‘New Support Request’
(15) Request type ‘Account Processing’
(16) Category ‘Interim Adjustment’
(17) Subcategory ‘Abatement’ or ‘Assessment’
(18) Description – Enter brief explanation of what is requested, or just enter “See Form 3870.” Form 3870, Request for Adjustment, must be uploaded and approved by the manager.

- Upload necessary documents to ACMS.

8.7.18.7, RPM Raised in Collection Due Process (CDP) Cases
Revise (1) as follows:

(1) When a taxpayer raises a potential RPM, or provides new information in a CDP case that has not previously been considered by Compliance, it will be referred to the IDTVA-C for review and determination. Place feature code "RM" on ACMS.

8.7.18.8, RPM Raised in Other Types of Collection Cases
Revise (1) as follows:

(1) Follow the procedures in IRM 8.7.18.7, RPM Raised in Collection Due Process (CDP) Cases, and identify the type of case on Form 10467, Appeals Division Feedback Report and Transmittal Memorandum, and place feature code "RM" on ACMS.