INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 27, 2026

Control No. AP-08-0726-0027
Expiration Date: 07/27/2028
Affected IRM: 8.17.2

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 8.17.2, General Settlement and Rule 155 Computations

This guidance provides general information for ACMS detailed in IRM 8.17.2, General Settlement and Rule 155 Computations. 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-08-0726-0027, Appeals Case Management System (ACMS) procedure update for IRM 8.17.2, General Settlement and Rule 155 Computations

Throughout 8.17.2

- 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 previously found on Form 5402, and is referred to as the E-5402.

8.17.2.5, Preliminary Review Before Preparing Settlement Computations
Revise (3) as follows:

(3) The Tax Computation Specialist (TCS) must read the support request and Schedule of Adjustments carefully and note the items checked.

a. If instructions are unclear, or are incomplete, make a note of the questionable items.
b. If an answer is not found during examination of the case file, ask the requester to complete, or clarify, the request.
c. Consider the effect of proposed adjustments on other items (so-called automatic adjustments).

8.17.2.6, Suspending Work on Settlement Computations
Obsolete subsection

8.17.2.6.1, Suspense Reason Code Dictionary
Obsolete subsection

8.17.2.6.2, Deciding When to Suspense
Obsolete subsection

8.17.2.6.3, Suspense Criteria
Obsolete subsection

8.17.2.6.4, Reference Table for Deciding Suspense Action
Obsolete subsection

8.17.2.6.5, Removing a Case from Suspense
Obsolete subsection