INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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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 8.1.1, Appeals Operating Directives and Guidelines

This guidance provides general information for ACMS detailed in IRM 8.1.1, Appeals Operating Directives and Guidelines. 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 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.

Distribution: FOIA Library on IRS.gov (https://www.irs.gov/privacy-disclosure/foia-library)

Attachment

cc: www.irs.gov

Throughout IRM 8.1.1:

- References to the Appeals Centralized Database System (ACDS) will be changed to the Appeals Case Management System (ACMS).
- Form 5402, Appeals Transmittal and Case Memo, has been replaced. The 'Printable View' feature in ACMS now captures the information formally found on Form 5402 and is referred to as the E-5402.
- References to Work Unit Number will be changed to Appeals Number.
- References to Examination will be changed to Compliance.

Specific changes to IRM 8.1.1:

IRM 8.1.1.4.2
"No Immediate Tax Consequence" Cases

Paragraph (5) is restated as follows:

If a conference is held on a "no immediate tax consequences" case, and a settlement is reached, follow normal closing procedures. Identify the case on E-5402 as a "no immediate tax consequence" case in the Special Features section. When appropriate, secure a closing agreement on all agreed cases and use closing code 03. For an unagreed case, include a statement in the "Remarks" text box that no agreement was reached and use closing code 13 (unagreed pre-90).

IRM Exhibit 8.1.1-1
Common Terms Used in Appeals

The following rows will be modified as described below:

Term	Updated Definition
ACDS is changed to *ACMS*	Appeals Case Management System
CAR remains, but with an updated definition that is relevant to ACMS	Case Action Record
TCS remains, but with an updated definition that removes the phrase "ACDS timekeeping sub-system used by TCS employees to maintain their inventory"	Tax Computation Specialist (TCS) can refer to the function within Appeals Specialized Examination Programs and Referrals (SEPR), Technical Support, or an employee in the TCS position.

The following rows will be deleted in their entirety from the table:

- *APGOLF*, Appeals Generator of Letters and Forms, which is being deleted because ACMS has an internal Document Generator that will replace APGOLF.

- *ATS*, Appeals Tax Specialist, which is being deleted because the position no longer exists in Appeals.
- *CARATS*, Case Activity Record and Automated Timekeeping System, which is being deleted because the information will now be shown in ACMS on the Case Action Record (defined above).
- *DIMS*, Docket Information Management System – DIMS, which is being deleted because ACMS combines the capabilities of this former system into its main functionality.
- *PEAS*, Processing Employee Automated System, which is being deleted because ACMS combines the capabilities of this former system into its main functionality.
- *TAXCAL*, Tax Court Calendar program, which is being deleted because ACMS combines this former system into its main functionality.