INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 31, 2026

Control No. AP-08-0726-0033
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Affected IRM: 8.2.3

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 8.2.3, Related, Whipsaw and Inactive Cases

This guidance integrates ACMS procedures into IRM 8.2.3, Related, Whipsaw and Inactive Cases, and updates other terminology to reflect current 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) work. Future releases will incorporate concepts introduced in this guidance and will be reinforced via training and applicable user guides. Additional updates to terminology have been made to align the IRM section with current procedures. 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 sections 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

Attachment, AP-08-0726-0033, Appeals Case Management System (ACMS) procedure updates for IRM 8.2.3, Related, Whipsaw and Inactive Cases

Throughout IRM 8.2.3

- 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 formerly found on Form 5402, and is referred to as the E-5402.
- References to Work Unit Number (WUNO) will be changed to Appeal Number.
- References to the Case Summary Card (CSC) will be changed to Case Summary (CS).
- References to Examination will be changed to Compliance.
- References to Coordinated Industry will be changed to Coordinated Industry/ Large Corporate Compliance.
- References to CIC will be changed to CIC/LCC.
- Removed links for IRM sections that have been superseded by this or other guidance.
- Hyperlinks will not be included for new IRM sections not yet available online.

8.2.3.15 (MM-DD-YYYY)
Inactive Cases
Modify paragraph (1)

(1) For purposes of this IRM, inactive cases are Appeals cases placed in suspense. ACMS identifies these cases with “In Suspense” in the Status field. Appeals employees place them in suspense using the appropriate suspense Action/Sub-Action codes.

8.2.3.16 (MM-DD-YYYY)
Related Cases on ACMS
Update section title, modify paragraph (1), delete paragraph (2), renumber and modify paragraph (3), and delete paragraphs (4) and (5)

(1) Account Processing Support (APS) and Appeals management can link related appeal numbers using ACMS relationship functionality. For more information, see:

- IRM 8.20.5, Carding New Examination and SEPR Receipts
- IRM 8.20.13.5.11, Appeals Related To
- IRM 8.20.13.5.12, Appeals Related From
- IRM 8.20.13.5.12.1, Appeal Relationship Tab

(2) Non-Taxable reference returns are controlled on ACMS with the Subcategory “Reference Return.”
8.2.3.17 (MM-DD-YYYY)
Inactive Cases on ACDS
Delete Section