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 8.4.2, Campus Appeals Docketed Cases

This guidance provides general information for ACMS detailed in IRM 8.4.2, Campus Appeals Docketed 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 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 8.4.2:

- References to the Appeals Centralized Database System (ACDS) will be changed to the Appeals Case Management System (ACMS).
- References to the Office of Chief Counsel's Tax Litigation Counsel Automated Tracking System (TLCATS) will be changed to the Electronic Counsel Inventory Tracking Environment (eCITE), a nationwide computerized case-tracking system for docketed cases, which Counsel introduced in 2025.

Specific changes to IRM 8.4.2:

IRM 8.4.2.1.5
Terms and Acronyms
The entry in paragraph (2) for the term *TLCATS* is restated as:

Term	Definition
eCITE	Electronic Counsel Inventory Tracking Environment

IRM 8.4.2.5.2
Administrative File Movement between Appeals and Counsel
The final sentence of paragraph (2) is restated as:

If an agreement to extend a deadline is reached with Counsel, the Appeals Technical Employee (ATE) should document that agreement in ACMS in the Case Action Record (CAR).

In paragraph (3), item 4 (including the Note) is restated as:

> **Exception:** Cases in which Field Counsel is responsible for preparing the decision documents should no longer be mailed to Field Counsel. Instead, the Campus ATE will follow the instructions in IRM 8.4.1.11(11), Settlement of Docketed Cases, to contact Field Counsel and advise of the need for a decision document. The Campus ATE will electronically provide whatever documents are requested by Field Counsel. Field Counsel will then provide the decision document to the Campus ATE to transmit to the petitioner or counsel of record.

IRM 8.4.2.6.1
Reconsideration by Field Appeals
Paragraph (2) is restated as:

(2) If the local Field Appeals office receives a case from Field Counsel for "reconsideration," the Appeals Team Manager (ATM) or ATE at the local Field Appeals office must verify that the jurisdiction of the case was updated in ACMS from Counsel to Appeals. If the case jurisdiction needs to be updated, the ATM or ATE will make the change in ACMS. If they cannot make that update, one of them must prepare and

submit an account processing support request to Account and Processing Support (APS), requesting that the jurisdiction of the case be updated from Counsel to Appeals. In addition, the ATE or ATM will prepare and submit an account processing support request to APS if any ACMS or Audit Information Management System (AIMS) databases need to be transferred to the assigned Field ATE.

IRM 8.4.2.6.2
Workload Transfers
Paragraph (2) is deleted in its entirety.

IRM 8.4.2.7.1
Stipulation/Decision Preparation
Paragraph (1) is restated as:

(1) The Campus Appeals offices prepare simple settlement documents using the format approved by Counsel. For these decision documents, the ATE will use the Generate Document function in ACMS. Once generated by ACMS, the ATE will review the decision document to ensure it is accurate and properly formatted, making manual updates, as needed, directly to the document for items including, but not limited to, amounts and tax periods. The ATE will then upload the decision document to ACMS. In complicated settlements, Appeals will ask Counsel to prepare the settlement documents.

Paragraphs (3) and (4) are stricken and replaced with the following:

(3) For cases where Field Counsel is responsible for preparing the decision documents, the Campus ATE follows the instructions in IRM 8.4.1.11(11), Settlement of Docketed Cases, to contact Field Counsel and advise of the need for a decision document. The Campus ATE will electronically provide whatever documents are requested by Field Counsel. Field Counsel will then provide the decision document to the Campus ATE to transmit to the petitioner or counsel of record.

IRM 8.4.2.9
Closing Campus Docketed Cases
The Note following paragraph (1) is restated as:

> **Note:** APS should ensure that cases are closed using the proper ACMS closing code. ACMS closing code accuracy is an important part of the closing process.

Paragraph (4) is deleted in its entirety. Paragraphs (5) and (6) are renumbered (4) and (5), respectively.