INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 31, 2026

Control No. AP-08-0726-0041
Expiration Date: 07/31/2028
Affected IRM: 8.7.5

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 8.7.5, Transferee and Transferor Liabilities

This guidance provides general information for ACMS detailed in IRM 8.7.5, Transferee and Transferor Liabilities. 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.

Distribution: FOIA Library on IRS.gov

Attachment

cc: www.irs.gov

Attachment AP-08-0726-0041, Appeals Case Management System (ACMS) procedure updates for IRM 8.7.5, Transferee and Transferor Liabilities

Necessary letters that are not already in ACMS will be retrieved from the Publishing Catalog and manually completed instead of generated via Appeals Generator of Letters and Forms (APGolf) or Appeals Centralized Database System (ACDS) 2.0. This change will be to the following IRM 8.7.5 subsections:

1. Paragraph (3) of IRM 8.7.5.8.2, Letter 3424 - Notice of Transferee or Fiduciary Liability
2. Paragraph (2) of IRM 8.7.5.8.2.1, Opening Paragraphs for Letter 3424
3. Paragraph (1) b. of IRM 8.7.5.8.2.2, Modified Opening Paragraph for Jeopardy Assessment Against Transferee

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A reference to using closing code (cc) 43 to move the work unit (WUNO) to Part 3 will be changed to moving the appeal to Counsel (Tax Court)'s jurisdiction. This change will be made to paragraph (3) of IRM 8.7.5.9, Jurisdiction of Tax Court.