INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 31, 2026

Control No. AP-08-0726-0045
Expiration Date: 07/31/2028
Affected IRM: 8.7.10

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 8.7.10, Excise Tax and IRA Adjustments

This guidance provides general information for ACMS detailed in IRM 8.7.10, Excise Tax and IRA Adjustments. 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-08-0726-0045, Appeals Case Management System (ACMS) procedure updates for IRM 8.7.10, Excise Tax and IRA Adjustments

Throughout IRM 8.7.10:

- References to the Appeals Centralized Database System (ACDS) will be changed to the Appeals Case Management System (ACMS).
- Necessary letters that are not already in ACMS will be retrieved from the Publishing Catalog. ACDS 2.0 can still be used for document generation for cases initially created in ACDS and then transferred to ACMS.
- Form 5402, Appeals Transmittal and Case Memo, has been replaced. The 'Printable View' feature in ACMS now captures the information found on Form 5402. In ACMS, Form 5402 is referred to as the E-5402.

Excise tax cases in ACMS will have Category = Excise instead of Type = EX. This change will be made in paragraph (2) of IRM 8.7.10.3, Account and Processing Support (APS) Establishes ACDS Controls. The title for IRM 8.7.10.3 will be revised accordingly.

Paragraph (5) of IRM 8.7.10.8, Customized Form 5402, Appeals Transmittal and Case Memo, for Excise Tax Cases, will also be revised accordingly to provide guidance, as needed, to generate the E-5402 for excise tax cases in ACMS. See the ACMS-homepage on the Appeals Exchange (ApEx) for links for helpful information with ACMS, training documents, etc. The title for IRM 8.7.10.8 will be revised accordingly.

Any reference to Work Unit Number (or WUNO) will be changed to Appeal Number. This change will be made to paragraph (1) of IRM 8.7.10.19, Routing Form 5402 and ACM Feedback to SB/SE for Excise Tax Cases. The title for IRM 8.7.10.19 will be revised accordingly.