INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 31, 2026

Control No. AP-08-0726-0048
Expiration Date: 07/31/2028
Affected IRM: 8.7.13

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 8.7.13, e-file Cases

This guidance provides general information for ACMS detailed in IRM 8.7.13, e-file 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(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.

Attachment

cc:
FOIA Library
www.irs.gov

Attachment AP-08-0726-0048, Appeals Case Management System (ACMS) procedure updates for e-file cases

Throughout 8.7.13

- References to Appeals Centralized Database System (ACDS) will be changed to Appeals Case Management System (ACMS).
- Work Unit Number (WUNO) is Appeal Number in ACMS.
- Case Activity Record (CAR) is Case Action Record (CAR) in ACMS.
- Type Code is obsolete in ACMS.
- Form 5402, Appeals Transmittal and Case Memo, has been replaced. The 'Printable View' feature now captures the information found on Form 5402, and is referred to as the E-5402.
- Appeals Technical Employees (ATEs) can make edits to various fields in ACMS. If a field cannot be edited, submit an account processing support request to Account Processing Support (APS).

8.7.13.7.1.1 (MM-DD-YYYY)
Paperless e-file Case Process (EPSS)

Revise paragraph (1) table to remove current steps 3, 4, 9, 10 and 12, and revise current steps 8 and 11 as:

Steps	Description	Note/Information
8	ATM approves settlement and case closure	After approval, the ATM downloads the closing letter and E-5402 and electronically signs and dates the closing letter. The ATM uploads the approved copies and deletes the old copies in ACMS. The ATM or ATE mails the closing letter to the practitioner and/or representative.
11	ATE or ATM sends the required documents to Andover EPSS via encrypted email	ATE/ATM will send the necessary closing documents to EPSS via an internal mailbox. Attach a copy of the closing letter, E-5402, and Appeals Case Memorandum (ACM) (if present) by encrypted email to the originator of the case. The mailbox address for EPSS is "*TS EPSS OOA." The subject line of the email will include "EPSS-DOP-Appeals-appeal number-Closure to EPSS."

The rest of the table remains unchanged and will be renumbered accordingly.

8.7.13.7.1.2 (MM-DD-YYYY)
Paperless e-file Case Process (SBSE Field)

Revise paragraph (1) table to remove current steps 3, 4, 9, 10, and 12, and revise current steps 8 and 11 as:

Steps	Description	Note/Information

8	ATM approves settlement and case closure	After approval, the ATM downloads the closing letter and E-5402 and electronically signs and dates the closing letter. The ATM uploads the approved copies and deletes the old copies in ACMS. The ATM or ATE mails the closing letter to the practitioner and/or representative.
11	ATE or ATM sends the required documents to SB/SE Headquarters (HQ) via encrypted email	ATE/ATM will send the necessary closing documents to SB/SE HQ via an internal mailbox. Attach a copy of the closing letter, E-5402, and ACM (if present) by encrypted email to the originator of the case. The mailbox address for SB/SE HQ is "*SBSE HQ RPC Analyst Inquiry." The subject line of the email will include "HQ-ERO-Appeals-appeal number-Closure to HQ."

The rest of the table remains unchanged and will be renumbered accordingly.

8.7.13.8 (MM-DD-YYYY)
e-file Case Closing Procedures

Delete paragraph (1) and revise (2) as:

(2) The closed case file must contain the following:

a. ACM
b. E-5402
c. Signed closing letter and Decision (if applicable) generated to the appellant and the POA (if applicable)