INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 31, 2026

Control No. AP-08-0726-0051
Expiration Date: 07/31/2028
Affected IRM: 8.7.20

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 8.7.20, Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A

This guidance provides general information about ACMS detailed in IRM 8.7.20, Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A. 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: www.irs.gov

Attachment AP-08-0726-0051, Appeals Case Management System (ACMS) procedure updates for 8.7.20, Appeals Cases Involving Shared Responsibility Payment (SRP) Under IRC 5000A

Throughout 8.7.20

- 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 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 and Processing Support (APS).
- ACDS case type will refer to the case category and/or subcategory.
- Work unit number (WUNO) in ACDS is now appeal number in ACMS. The appeal number is a unique number for each appeal, auto-generated by ACMS.
- Validation of critical data fields (CDFs) is built into each case's workstream. ACMS systematically requires APS's Tax Examiners (TEs) and ATEs to perform case validation and/or updates of CDFs at various designated points in the lifecycle of each case.

8.7.20.2 (MM-DD-YYYY)
Appeals Technical Employee (ATE) Receipt of Newly Assigned Case
Revise paragraph (2)

(2) When an SRP MFT 35 case file is associated with an income tax case, APS will card in the MFT 35 using the same appeal number as the MFT 30. See IRM 8.20.5.3.1.5, Appeal Number. Verify the case for both liabilities is correctly carded in on ACMS, as described in IRM 8.20.13, Appeals Case Management System (ACMS), and IRM 8.20.5.28, Shared Responsibility Payment. Validate all critical data fields in ACMS and make the necessary changes following procedures in IRM 8.10.3, Appeals Inventory Validation Process.