INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Affected IRM: 8.21.1

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 8.21.1, General Statute Responsibility

This guidance provides general information for ACMS detailed in IRM 8.21.1, General Statute Responsibility. 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

Attachment to AP-08-0726-0058, Appeals Case Management System (ACMS) procedure update for IRM 8.21.1, General Statute Responsibility

Throughout IRM 8.21.1:

- References to the Appeals Centralized Database System (ACDS) will be changed to the Appeals Case Management System (ACMS).

Specific changes to IRM 8.21.1:

IRM 8.21.1.2
All Employee Responsibility
Paragraph (4) is restated as:

(4) Employees should always be aware of the statute dates on physical and electronic cases. They must continue to monitor the statute date for as long as they have jurisdiction of that case.

IRM 8.21.1.3
Case Jurisdiction
Paragraphs (2) through (6) are restated as:

(2) Jurisdiction changes as a case moves through Appeals. Jurisdiction begins with Account and Processing Support (APS) once case receipt is acknowledged. Jurisdiction moves from APS after case creation, validation, and routing is complete. Jurisdiction is with the Appeals Team Manager (ATM) while a case is unassigned and moves to the Appeals Technical Employee (ATE) once the case is assigned and the ATE acknowledges receipt of the case. The ATM should timely assign cases to ATEs.

> **Note:** For a definition of technical employee, see IRM 8.21.3.2, General Guidelines for Appeals Technical Employees.

(3) Once an ATE acknowledges receipt of a case, the Appeals Case Management System (ACMS) will systemically input a CR-NR (Case Received-New Receipt) action and sub-action entry on the Case Action Record (CAR). Jurisdiction can transfer from one ATE to another numerous times. The ATE reflected on ACMS as the Owner will be responsible for verifying and monitoring the statute while the case is assigned to them.

(4) Jurisdiction remains with the ATE until they submit the case to the ATM in ACMS for review and approval. If the ATM returns the case to the ATE for additional work, jurisdiction also returns to the ATE until the case is resubmitted to the ATM for review and approval.

(5) When an ATM approves a case for closing using ACMS, the system will generally route the case to APS for closure. Jurisdiction of the case then shifts to APS, and remains with APS, until all case closing actions are taken, and final closure from APS is completed.

(6) Jurisdiction can remain with one employee while another employee has possession of the case. Although the employee with possession is not responsible for verifying the statute date, that employee controls the movement of the case and, therefore, must monitor the statute date while the case is in their possession.

Example: When issuing a statutory notice of deficiency, jurisdiction remains with the ATE until the notice is issued. However, since APS has possession of the case before the notice is issued, they must monitor the statute date to ensure the notice is issued timely.

Note: Example 2 following paragraph (6) is deleted.

8.21.1.4
Statutes Expiring Within 180 Days
Paragraph (1) is restated as follows:

(1) All tax returns with assessment periods expiring within 180 days are considered short-statute cases. For cases with paper administrative files, the ATE will take the following actions to ensure these returns are highly visible:

a. Place the case file in a plain red folder. Complete and attach the fillable electronic Form 10364-A, Statute Expiration Case Notice, to the front of the red folder.

b. Attach a pink expedite tag to the folder for high-priority processing.