INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 31, 2026

Control No. AP-08-0726-0059
Expiration Date: 07/31/2028
Affected IRM: 8.21.3

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 8.21.3, Appeals Technical Employees Statute Responsibility

This guidance provides general information for ACMS detailed in IRM 8.21.3, Appeals Technical Employees 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

Throughout IRM 8.21.3:

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

Specific changes to IRM 8.21.3:

IRM 8.21.3.1.5
Terms and Acronyms
The following rows will be deleted in their entirety from paragraph (2):

- SVS, Statute Validation System, which is being deleted because the ACMS combines the capabilities of this former system into its main functionality.
- PEAS, Processing Employee Automated System, which is being deleted because ACMS combines the capabilities of this former system into its main functionality.

IRM 8.21.3.2
General Guidelines for Appeals Technical Employees
Paragraph (2) is restated as follows:

(2) ATEs are responsible for protecting assessment statutes and monitoring collection statutes on all cases assigned to them. Their responsibilities are to:

a. Monitor statutes on non-docketed cases they send to the Office of Chief Counsel.
b. Verify suspended statutes to ensure they fit the suspension criteria.
c. Ensure the accurate statute is reflected on ACMS. Update ACMS whenever a statute update, modification, or change is needed, and prepare and submit an account processing support request to Account and Processing Support (APS) requesting a statute update in the Integrated Data Retrieval System (IDRS).
d. The following fields are the statute critical data fields (CDFs):

    - Tax period,
    - Statute date, and
    - Statute code.

    Note: Generally, this procedure won't apply to collection statute expiration dates (CSEDs). See IRM 8.22.4.2.3, Statute Responsibility in CDP, for guidance.

IRM 8.21.3.2.1
New Receipts and Transfers
Paragraph (3) is restated as follows:

(3) Within 45 calendar days of receipt of a newly assigned and/or transferred case (i.e., date of ACMS action and sub-action record *CR/NR* (case received – new receipt)), the ATE will complete the statute verification. **The statute verification timeframe cannot be extended beyond 45 days**. For Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) key cases, this guidance shall extend the statute verification timeframe provided in IRM 8.21.6.3.2, Appeals Technical Employees (ATE) Statute Responsibility for TEFRA Key Cases, to 45 calendar days for field ATEs only. The five workday timeframe for validation by the TEFRA ATE, done prior to assignment of the case to a field ATE, shall remain in effect. The ATE must review the file to validate that all statute dates are correctly shown on ACMS. This includes the verification of the original statute, as well as validation of all extensions. Verifying the statute date in ACMS signifies that the ATE has reviewed the available source documents, IDRS, and completed any necessary research. If the ATE determines that the statute date reflected on ACMS is not correct, and changes are necessary, the ATE must: (1) update the statute CDFs in ACMS, and (2) prepare and submit an account processing support request to APS requesting a statute update in IDRS.

Paragraph (5) is deleted in its entirety. All remaining paragraphs will be renumbered accordingly.

Former paragraph (6), which is being renumbered as paragraph (5), is restated as:

(5) If the statute date shown on ACMS is incorrect, the ATE will update it so it is correctly shown in the system. The ATE will also prepare and submit an account processing support request to APS requesting a statute update in IDRS. Any explanations or unusual circumstances should be documented in the CAR.

Former paragraph (9), which is being renumbered as paragraph (8), is restated as:

(8) ATEs are responsible for monitoring their timesheets and monthly statute lists to ensure all statute updates, modifications, and changes are correctly updated on ACMS.

> **Note:** See IRM 8.2.1.4, Receipt of New Assignment by an Appeals Technical Employee (ATE), for additional information.

IRM 8.21.3.2.1.1 is retitled as:

IRM 8.21.3.2.1.1
Procedures to Update Statutes on ACMS
Paragraphs (1) through (3) are restated as:

(1) ATEs can update statute CDFs directly in ACMS by accessing the case record page of the appeal and searching for the Appeal Information section, which is under the Summary tab, or the Tax Periods section, which is under the Details tab.

(2) If the tax period also requires an update to the Audit Information Management System (AIMS) database, or IDRS, as a result of the updated statute CDF, the ATE prepares and submits an ACMS account processing support request to APS requesting a statute update in IDRS and any other applicable systems.

a. If the ATE doesn't receive confirmation of the AIMS/IDRS update within five business days, they will review the support request in ACMS and contact the support request owner.

(3) If there's doubt as to the correct statute date, enter the earliest date determined. Immediately correct ACMS if a change is required.

IRM 8.21.3.2.3.1
Protecting Statutes, General Guidelines
Paragraph (3) is restated as:

(3) Below are time frames to follow for protecting statutes:

Time Remaining on Assessment Statute Expiration Date (ASED)	**Actions Required**
150 days or more	Solicit a consent from the taxpayer(s) and authorized representative (if applicable) no later than 150 days before the statutory period expires. a. Use Letter 967, Consent Extending Period of Limitation Transmittal, to solicit the consent and include required enclosures; b. Ask the taxpayer to sign and return two copies of the signed consent form within two weeks from the date of Letter 967; and c. Document the consent solicitation activity in ACMS with action and sub-action record **CO-CS (Correspondence – Consent sent)**.
Between 120 days and 150 days	Follow-up must be made within 30 days, but it's strongly recommended to follow up two weeks after the date of Letter 967 to ensure receipt of the consent before the time remaining on the ASED reaches 120 days. a. Use Letter 928-A, Statute of Limitation Consent Follow-Up for Appeals, to follow up with the taxpayer; and b. Document this, and other related consent activity, with ACMS CAR action and sub-action record **SW-AO (Support work – AO performed work)**.

Time Remaining on Assessment Statute Expiration Date (ASED)	Actions Required
120 days	If 30 days elapse after mailing Letter 967, and only 120 days remain on the statute with no consent secured: a. Consult with your ATM to determine whether to continue working on the case or to initiate preparation of a statutory notice of deficiency (SND), and b. Obtain your ATM's ***written permission*** to keep a case with less than 120 days remaining on the ASED. Ensure a record of such written permission is stored in ACMS.
90 days	If 90 days remain on the statute, and no consent is received, immediately initiate preparation of an SND. a. Submit a technical support request for tax computation assistance in ACMS, and notify, by secure email, the ATM, PTM, and Appeals Tax Computation Team Manager (ATCTM) that the case is being submitted for SND preparation; and b. Withdraw the work request by immediately notifying the ATCTM if consent is received while the case is with the Tax Computation Specialist (TCS) for preparation of an SND.

IRM 8.21.3.2.3.3
Consent Processing
Paragraphs (3), (6), (9), and (10) are restated as:

(3) When soliciting a consent from the taxpayer, make certain that the consent form contains the notification required by IRC 6501(c)(4)(B) and:

a. Mail, or present, to the taxpayer, a completed and dated Letter 967, along with the properly completed consent form that contains the notice of taxpayers' rights **AND** provide Publication 1035, Extending the Tax Assessment Period; and
b. Mail, or present, copies of the same documents to the properly authorized representative, if the taxpayer is represented.

Note: IRC 6501(c)(4)(B) requires that these procedures be followed **EACH** time the taxpayer is requested to extend the period of limitations.

c. Document this activity in ACMS by entering the action and sub-action record **CO-CS** (Correspondence – Consent sent) at the time the consent is mailed, or presented, to the taxpayer (and representative, if applicable).

Note: Be sure to specifically document the CAR that copies of the documents were provided to the representative, if the taxpayer is represented.

(6) When Appeals receives a valid signed consent from the taxpayer, or authorized representative, the ATE (assigned to the case), or other delegated individual, will execute the consent by signing and dating the consent. Update the statute on ACMS and prepare and submit an account processing support request to APS requesting a statute update in IDRS, and any other applicable systems. See IRM 8.21.3.2.1.1, Procedures to Update Statutes on ACMS, for procedures for updating statutes in ACMS. Input the ACMS action and sub-action record **CO-CR** (Correspondence – Consent received) at the time the valid signed consent is received from the taxpayer, or authorized representative.

(9) If the statute is not updated on AIMS within five business days of the ACMS support request, the ATE is responsible for contacting the owner of the support request for resolution.

(10) Take the following steps after executing a consent form to extend the statute:

a. Prepare Letter 968, Executed Copy of Consent to Taxpayer Transmittal, and send it to the taxpayer, and the authorized representative, with a copy of the executed consent.
b. Upload a copy of the executed consent to ACMS and attach a copy of the executed consent to each affected tax return, if the case contains a paper administrative file.

Note: It is no longer a requirement to attach Letter 967 to each affected return, since the taxpayers' notice of rights is located directly above the signature lines of the consent form. However, the letter must be attached if the Power of Attorney (POA) signs the consent on behalf of the taxpayer(s).

c. When the designated individual shown on the POA signs the consent form on behalf of the taxpayer(s), ensure a copy of the Letter 967 that was mailed to the taxpayer is uploaded in ACMS, and attach a copy of that Letter 967 to the return(s), along with the executed consent form, as this will verify that the taxpayer was provided their rights.
d. Document the CAR that the executed consent form, Letter 968, and Publication 1035, were sent to the taxpayer and representative (if applicable).

IRM 8.21.3.2.3.6
Consents When Cases Are Transferred to Counsel
Paragraph (1) is restated as:

(1) When jurisdiction of a case is transferred to Counsel, Counsel becomes responsible for controlling the statute on any returns in the file, or for any returns requisitioned.

Prominently reflect that Counsel now has control of the statutes in the remarks section of Form 2828, Transmittal Memorandum, or in the closing Remarks section of the E-5402. Counsel may request that Appeals execute the consents that they secure.

IRM 8.21.3.2.3.7
Cases Where a Consent Is Not Necessary
Paragraph (1) is restated as:

(1) If the ATE determines that a consent isn't necessary, they will:

a. Complete Form 10495, Memorandum Regarding Statute, when at least 120 days remain on the statute, and no statute protection is necessary.
b. Secure the ATM's countersignature.
c. Upload a copy of the executed Form 10495 in ACMS.
d. Attach a copy of the Form 10495 to each affected tax return, if the case has a paper administrative file.
e. Update the ACMS statute code to "10495" and remove the actual statute date.
f. If the tax period also requires an update to the AIMS database, or IDRS, as a result of the updated statute CDF, prepare and submit an account processing support request to APS requesting a statute update in IDRS, and any other applicable systems.
g. Refer to IRM 8.21.3.2.1.1, Procedures to Update Statute on ACMS, for information on updating statutes on ACMS.

Note: Form 10495 isn't required if the ACMS STATUTE DATE field is blank, and the Statute Code field contains the appropriate code.

IRM 8.21.3.2.3.11
Multiple-Year Consents
Paragraph (2) is restated as:

(2) Scan and upload a copy of the original executed consent to ACMS. If the case has a paper administrative file, securely attach the original executed consent to the return of the latest year involved and attach a copy of the executed consent to the returns for each of the other years covered by the consent.

IRM 8.21.3.2.3.12
Parent-Subsidiary Corporation Consents (Non-Consolidated)
Paragraph (2) is restated as:

(2) Scan and upload a copy of the original executed consent to ACMS. If the case has a paper administrative file, securely attach the original executed consent to the parent corporation’s latest return and attach copies of the executed consent to each additional return of the parent and to the returns of the subsidiary corporations.