INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Affected IRM: 8.21.4

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 8.21.4, Appeals Management Statute Responsibility

This guidance provides general information for ACMS detailed in IRM 8.21.4, Appeals Management 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-08-0726-0060, Appeals Case Management System (ACMS) procedure update for IRM 8.21.4, Appeals Management Statute Responsibility

Throughout IRM 8.21.4:

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

Specific changes to IRM 8.21.4:

IRM 8.21.4.1.5
Terms and Acronyms
The following rows of acronyms and corresponding definitions will be deleted in their entirety from paragraph (2):

- AIVP, Appeals Inventory Validation Process;
- SVS, Statute Validation System; and
- VTL, Validation Tracking Log.

These terms are being deleted because, in ACMS, validation of critical data fields (CDFs) is built into each case's workstream. Throughout a case's lifecycle, Account and Processing Support (APS) employees and Appeals Technical Employees (ATEs) are required to perform case validation and/or updates of CDFs at various points.

The acronym and definition in paragraph (2) for "CSC", "Case Summary Card", are changed to "CS" and "Case Summary", respectively.

IRM 8.21.4.3
Appeals Team Manager (ATM)
Paragraphs (2), (5), and (7) restated as:

(2) When a new case is received for assignment, do a cursory review to ensure the correct statute date is shown on the Case Summary (CS) in ACMS. If the statute date shown in ACMS is incorrect, update it (or have it updated) to the correct date.

(5) If the case is assigned to an ATE who is away from the office, the Appeals Team Manager (ATM) is responsible for statute control until the employee returns. In addition, the ATM is responsible for monitoring the statute on any short statute case in which they have been prenotified, in writing, that some action is required while the ATE is away from the office.

a. In ACMS, validation of CDFs is built into each case's workstream. Throughout a case's lifecycle, APS employees and ATEs are required to perform case validation and/or updates of CDFs at various points. An ATM may review all changes to statute CDFs, such as tax period, statute date, and statute code, using ACMS.
b. ATMs may also update, change, or modify any statute date, statute code, or tax period in ACMS.

(7) Generally, at least 120 days must remain on the statute when the ATM submits the case to APS for processing. If less than 120 days remain, notify the Processing Team Manager (PTM) via secure email. For cases with a paper administrative file, ensure an acknowledged Form 3210, Document Transmittal, is received from APS to show receipt of the case. Regardless of whether the case involves a paper administrative file, responsibility for such statutes is jointly held by APS and the ATM.

IRM 8.21.4.3.1
Assisting APS – Identifying Statutes
Paragraphs (2) and (3) restated as:

(2) When a new case is received in APS, and the correct statute date cannot be determined, the new case will be handled with high priority and identified as a short statute case until the correct statute date is determined. Within two business days of receipt, input the correct statute date and statute code in ACMS, and submit an account processing support request to APS requesting a statute update in the Integrated Data Retrieval System (IDRS).

(3) Jurisdiction changes as a case moves through Appeals. Jurisdiction begins with APS once case receipt is acknowledged. Jurisdiction moves from APS after case creation, validation, and routing is complete. Jurisdiction is with the ATM while a case is unassigned and moves to the ATE once the case is assigned, and the ATE acknowledges receipt of the case.

IRM 8.21.4.3.2
Rescinding Statutory Notices of Deficiency
Paragraph (1) is restated as:

(1) Once Form 8626, Agreement to Rescind Notice of Deficiency, is executed, immediately attach it to the related tax return (if available), scan and upload a copy to ACMS, and submit an ACMS support request to APS indicating that the notice was rescinded, and request ACMS be updated accordingly. Return the case to the ATE for further work. See IRM 8.2.2.5.1, Criteria for Rescinding a Statutory Notice of Deficiency.

IRM 8.21.4.4
Processing Team Managers (PTMs)
Paragraphs (1) and (2) are restated as:

(1) Upon receipt of a case in APS, the PTM has statute responsibility for that case until after case creation, validation, and routing is complete. Jurisdiction is with the ATM while a case is unassigned and moves to the ATE once the case is assigned, and the ATE acknowledges receipt of the case. See IRM 8.21.1.3, Case Jurisdiction. This includes the receipt of cases from Compliance functions, IRS campuses, and other Appeals offices.

(2) The PTM may update, change, or modify a statute on a new receipt, if necessary, using ACMS.