INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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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 8.21.7, Barred Statute Procedures

This guidance provides general information for ACMS detailed in IRM 8.21.7, Barred Statute Procedures. 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 8.21.7:

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

Specific changes to IRM 8.21.7:

IRM 8.21.7.1.5
Terms and Acronyms
In paragraph (1), the following changes are made to the chart:

In the row labeled “ACDS,” the term is changed to “ACMS” with a corresponding change to the definition, so it reads “Appeals Case Management System is Appeals’ computerized case-control system, used to control and track cases throughout the appeal process (IRM 8.20.13, Appeals Case Management System (ACMS)).”

A new row is added for the definition of the acronym “CAR,” which has the following definition under ACMS, “Case Action Record.”

IRM 8.21.7.6.1
Discovering a Potentially Barred Statute
Paragraph (5) is restated as:

(5) The case with the potentially barred statute should remain on ACMS until a final decision is made as to whether the statute is actually barred, or until the final Form 3999, Statute Expiration Report, has been submitted and approved. This includes retaining the administrative file. If the Form 3999 is either approved or forwarded to another business function to be finalized, the case can be closed on ACMS and Account and Processing Support (APS) can complete any final actions in the Integrated Data Retrieval System (IDRS), including closing the Audit Information Management System (AIMS).

IRM 8.21.7.8.1
Final Barred Statute Report
Paragraph (2)a. is restated as:

a. Once the final decision has been made that a barred statute has occurred, the case can be closed off of ACMS, and the taxpayer can be notified. However, the administrative file should be retained until a copy of the approved final report is returned.

Paragraph (2)f. is restated as:

f. Once approved, the Director, Examination Appeals, Director, Collection Appeals, Director, Specialized Examination Programs and Referrals (SEPR), Director,

Case Support, or Director, Operations Support (or a designee), will send a copy of the **approved** report and package of backup documentation to the responsible Program Analyst in Policy, Planning, Quality and Analytics (PPQ&A). See IRM 8.21.7.7.1, Headquarters Control of the Preliminary and Final Report - Form 3999. At the same time, the Director, Examination Appeals, Director, Collection Appeals, Director, SEPR, Director, Case Support, or Director, Operations Support (or a designee), will send a copy to the report originator, who will upload a copy of the final Form 3999 in ACMS and, if the case is a paper case, enclose a copy in the administrative file before sending to "Files." The backup documentation and attachments **should not be sent** to the report originator. In situations where cases have already been sent to "Files," a copy of the final Form 3999 should be associated with the case under the current Refile Document Locator Number (DLN).

IRM 8.21.7.11.1
Factors that May Influence the Level of Responsibility
Paragraphs (1) and (3) are restated as:

(1) Even though an employee has jurisdiction of a case on ACMS, another employee may have actual possession and virtual control over the movement of that case.

(3) All actions taken by the employee with jurisdiction should be clearly detailed in the CAR so there is documentation to support the attempts made.