INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Affected IRM: 8.27.2

MEMORANDUM FOR ALL IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES

FROM: Steven M. Martin */s/ Steven M. Martin*
Director, Operations Support

SUBJECT: Updated Interim Guidance on Appeals Case Management System (ACMS) procedure updates for IRM 8.27.2, Redaction Support

This guidance supersedes AP-08-1125-0046, Appeals Case Management System (ACMS) procedure updates for IRM 8.27.2*,* Redaction Support, serving as guidance to provide procedures in ACMS for Appeals' workstreams and updates to Shared Team of Administrative and Redaction Support (STARS) process improvements. 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, and process improvements to the STARS redaction review procedures.

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.

Appeals established the procedures contained in IRM 8.27.2 to comply with IRC 7803(e)(7), Access to Case Files*,* and document compliance. The STARS redaction teams were established as the primary source to address the redaction of the nonprivileged portion of the case file under the Taxpayer First Act (TFA).

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) case work. Future releases will incorporate concepts introduced

in this guidance and will be reinforced via training and applicable user guides.

The STARS redaction review process has been streamlined by reducing the number of reviews. 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.

Distribution: FOIA Library on IRS.gov

Attachment

cc: www.irs.gov

Attachment AP-08-0726-0063, Updated Interim Guidance on Appeals Case Management System (ACMS) procedure updates for IRM 8.27.2, Redaction Support

Throughout 8.27.2

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

8.27.2.1.6 (MM-DD-YYYY)
Terms and Acronyms
Added ACMS to the table in paragraph (1)

ACMS	Appeals Case Management System

8.27.2.3 (MM-DD-YYYY)
Scope of Work
Updated paragraph (1)

(1) Shared Team of Administrative and Redaction Support (STARS) uses a shared support model to provide administrative support to all of Appeals, with STARS personnel as a shared resource. Services offered by STARS are requested through the STARS SharePoint request portal site for cases in Appeals Centralized Database System (ACDS), while support requests are submitted through ACMS for those cases assigned and worked in ACMS. Once submitted, requests are routed nationwide to facilitate timely processing. The scope of work includes both local and remote duties.

8.27.2.4.1 (MM-DD-YYYY)
Inventory Management Requirements for STARS Case Redaction Specialists and Senior Case Redaction Specialists
Updated paragraphs (1) and (2)

(1) Conduct timely, quality case documentation. Use the STARS SharePoint site to record actions and decisions taken on cases. It is extremely important that casework documentation be clear, accurate, concise, complete, and timely. Record entries on the day the action occurs, or as soon as practical thereafter. For ACDS cases, upload Taxpayer First Act (TFA) files to ACDS with the applicable Work Unit Number (WUNO). For ACMS cases, upload TFA files to the “Documents” tab in ACMS, and specify the applicable document type, document subtype, and appeal number.

(2) Case redaction specialists and senior case redaction specialists **must** keep their inventory current by checking in new cases within two business days and entering required follow-up entries on all open cases every two weeks. Review inventory reports weekly and document actions taken and needed. Effective inventory and workload management is paramount.

8.27.2.4.2 (MM-DD-YYYY)
Inventory Management System

Updated paragraphs (1) and (2)

(1) TFA casework is processed through inventory management systems designed to help the IRS comply with legal requirements for processing requests for information. These systems accommodate all TFA case type processing, allow for electronic processing of images, use of redaction tools, and facilitation of managerial review.

(2) TFA casework is received through a service request or support request input by an Appeals employee in one of the inventory management systems used by STARS. TFA casework is managed as a “corporate asset,” meaning any case, from any geographic location, may be assigned to any case redaction specialist or senior case redaction specialist nationwide.

8.27.2.5 (MM-DD-YYYY)
Case Processing Procedures for STARS
Updated delivery methods available in paragraph (4)

(4) There are four shipping methods available for TFA files. They include:

- EEFax – preferred if case file is 150 pages or less (150 pages is the limit for faxes).
- Kiteworks – preferred if case file is more than 150 pages, and the taxpayer has access to a computer. The assigned Appeals Officer **must** provide STARS with the email address of the requesting individual.
- PDF File – used for transmittal via Secure Messaging or any other authorized secure electronic communication method.
- Hard Copy – used as a last resort, if the taxpayer or representative does not have access to a computer or fax, or prefers a hard copy (not to exceed 500 pages).

8.27.2.6.1 (MM-DD-YYYY)
Collection Cases
Updated paragraphs (1) and (2)

(1) Below are the most common types of Collection files redacted by STARS:

- Collection Appeals Program (CAP). CAP cases are time sensitive and given priority processing by STARS. The turnaround goal is **one** business day from assignment to delivery of the redacted file.
- Collection Due Process (CDP). The turnaround goal is **28** days from assignment to delivery of the redacted file.
- Offer-In-Compromise (OIC)
- Trust Fund Recovery Penalty (TFRP)

(2) Additional guidance on the redaction process, including common forms and specific

areas of concern in the above file types, are available in the case file access guides found on the STARS TEAMS Channel. Case redaction specialists should contact their lead or manager for assistance with the case file access guides.

8.27.2.7 (MM-DD-YYYY)
TFA Request Process
Updated section title and Paragraph (1)

(1) STARS conducts an initial analysis to review and identify items requiring redaction. Appropriate redactions and corrections are made to the administrative file, followed by managerial review, approval, and delivery of the redacted administrative file. This process can take one day to several months, depending on the quantity of the nonprivileged portion of the administrative file that needs to be redacted and the number of pages in the administrative file. The goal of STARS is to process all redaction requests within 60 days.

8.27.2.7.1 (MM-DD-YYYY)
TFA Request Initial Analysis
Updated paragraphs (1), (3), and (5). Updated the number list in paragraph (2). The remaining items in paragraph (2) are renumbered.

(1) The initial step in processing a TFA request is checking in a case, which must be completed within **two** business days of case receipt. The case redaction specialist will receive a systemically generated email indicating a case was assigned.

(2) 7. WUNO for cases in ACDS
8. Appeal Number/Support Request Number for cases in ACMS

(3) Access ACDS and search by WUNO and National Office, including open and closed requests. Access ACMS and search by support request number.

(5) Save the files for redaction and Letter 6271, Administrative File Report – General, from ACDS/ACMS to the original folder on the shared drive and do NOT change the name. While saving, the case redaction specialist must verify the original files from ACDS/ACMS are complete and not corrupted.

8.27.2.7.2 (MM-DD-YYYY)
Additional Check-in Process for Docketed Cases
Updated paragraph (2). The remaining alpha list, notes, and examples are not changed.

(2) The following steps are to be taken when a docketed request is assigned:

a. Send an encrypted email to the Counsel attorneys shown in ACDS/ACMS, the petition, the answer, or on the United States Tax Court website (Dawson). Send the email with high importance and request a read receipt.
b. If Counsel has not responded within 10 business days, a follow-up email should

be sent.

c. If Counsel has not responded to the follow-up email, a second follow-up email should be sent. The second email will allow an additional 10 business days, indicating that if no response is received by the 10th business day it will be deemed that Counsel does not want to review the file. The managers/leads do not need to be copied on the emails to Counsel.
d. Upload copies of all emails to and from Counsel as a PDF to ACDS/ACMS. This includes, but is not limited to, the email inquiring if Counsel would like to review the file(s) and any responses received.

8.27.2.7.3 (MM-DD-YYYY**)**
Review and Redacting
Updated paragraphs (1), (6) through (8).

(1) Throughout the review and redaction process, the case redaction specialist must document all actions in the STARS SharePoint case notes section. This includes, but is not limited to, notating when redactions are started, the progress of the review at the end of each day, research performed, Counsel responses, guidance from leads or managers, and when redactions are completed.

Appropriate documentation should also be added to the support request in ACMS.

(6) A review of redactions must be conducted by the case redaction specialist prior to submitting the case for formal review. The review of redactions must be documented in the case notes section of the SharePoint.

(7) Once the review is complete, the case redaction specialist must take the following steps on SP:

1. Document actions in the case note: “I have completed the redactions and saved the files in the Marked for Redaction folder in the shared drive. Case is ready for review.”
2. Update date completed.
3. Add time spent reviewing/redacting the case file(s) (in 15-minute increments).
4. Change status to “Review.”
5. Change email gatekeeper to “YES.”
6. Click “Submit.”

(8) The case redaction specialist must then send an email to the *AP STARS RD READY4REVIEW mailbox, advising the case is ready for review, using the suggested language below:

- For CAP/CDP/Docketed/Short Statute: Subject: T(1, 2 or 3) Ready for Review – CAP/TFA XXXXXX/CONF Date/PGS/WUNO XXXXXXX or A-XXXXXX and SR-XXXXX.

- For all other case types: Subject: T(1, 2 or 3) Ready for Review - TFA XXXXXX/CASE TYPE (i.e. TFRP)/PGS/WUNO XXXXXXX or A-XXXXXX and SR-XXXXX.

    - **Note1:** If a high priority case (CAP/CDP/Short Statute), send the email with High Importance.
    - **Note 2:** For cases in ACMS, replace WUNO with appeal number in the subject line.

- Body: I have completed the redactions for TFA XXXX and saved the files in the marked for redaction folder in the shared drive. SharePoint has been updated, and the case is ready for review.

8.27.2.8 (MM-DD-YYYY)
Making Redaction Corrections
Updated and renumbered the list in paragraph (3).

(3) The case redaction specialist must access SharePoint and take the following actions:

1. Change the status to Redaction Closing Actions or Counsel Review
2. Send the case for closure or prepare for Counsel Review

8.27.2.9 (MM-DD-YYYY)
Case Issuance
Updated section title. Deleted updates to paragraphs (5) and (8). Updated paragraphs (6), and (9).

(5) Optimize the Adobe printed files before uploading them to ACDS/ACMS.

(6) Date the Letter 6271 and save it in the Redacted folder with the naming convention TFA_NAME_LETTER 6271_DATED.

(8) Delete the original Letter 6271 from ACDS/ACMS.

Note: The delete document feature may be disabled for redactors. Reach out to the manager or lead for assistance.

(9) Delete the original TFA files from ACDS/ACMS if it is a Scan & Redact case. **Note:** The delete document feature may be disabled for redactors. Reach out to the manager or lead for assistance.