INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 31, 2026

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Expiration Date: 07/31/2028
Affected IRM: 8.6.1

MEMORANDUM FOR ALL IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES

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

SUBJECT: Creating Issues in the Appeals Case Management System (ACMS)

This guidance provides general information about creating issues in ACMS. Please distribute this information to all impacted employees within your organization.

Purpose: This guidance provides 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 with 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) case 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(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.

Attachment

cc: FOIA Library
www.irs.gov

Attachment AP-08-0726-0065, Creating Issues in the Appeals Case Management System (ACMS)

8.6.1.2 (MM-DD-YYYY)
New Receipts and Initial Case Actions
Added new paragraph (2). Remaining paragraph is renumbered.

(2) During preliminary review of the case, for Examination Appeals/SEPR record types in the Appeals Case Management System (ACMS), the ATE will:

1. Identify any Appeals Coordinated Issues (ACI) and create the ACI as an issue in ACMS, identified by the Uniform Issue List (UIL). See IRM 8.7.3.2, Overview of Appeals Technical Guidance and International Operations**,** for guidance on identifying ACI's and procedures on cases with an ACI.
2. Create an issue in ACMS for at least the five most material issues, identified by UIL.

   Note: Statutory issues will not be required to be input as an issue in ACMS.

For additional information on issues, visit the Appeals Exchange (ApEx) ACMS Home Page.