INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Affected IRM: 8.19.1

MEMORANDUM FOR ALL IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES

FROM: Margaret K. Harris */s/ Margaret K. Harris*
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SUBJECT: Appeals Case Management System (ACMS) procedure updates for IRM 8.19.1, Procedures and Authorities

This guidance incorporates ACMS procedures into IRM 8.19.1, *Procedures and Authorities*, and updates the section to reflect current 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 Exam and Specialized Examination Programs & 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 updates have been made to align IRM 8.19.1 with current procedures.

Additional Information: Additional information on ACMS can be found on the Appeals Exchange (ApEx) ACMS-homepage. This site will contain 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(s):

Updated Guidance

Distribution: FOIA Library on IRS.gov

Attachment, AP-08-0826-0067, Appeals Case Management System (ACMS) procedure updates for IRM 8.19.1, Procedures and Authorities

Throughout 8.19.1

- References to Appeals Centralized Database System (ACDS) will be changed to Appeals Case Management System (ACMS)
- References to Appeals TEFRA Team (ATT) will be changed to Appeals TEFRA/BBA Team (ATT)
- References to Appeals TEFRA website will be changed to Appeals TEFRA/BBA website
- References to Examination will be changed to Compliance
- References to Technical Specialist will be changed to Appeals TEFRA/BBA Team Appeals Officer (ATT AO)
- References to TEFRA AO will be changed to ATT AO
- Removed links for IRM sections that have been superseded by this or another Interim Guidance Memorandum

8.19.1.2.1 (MM-DD-YYYY)
Appeals TEFRA/BBA Team (ATT)
Update title. Revise paragraphs (1), (2), (4), (5), (6) and (7) as follows:

(1) In July 2010, Appeals centralized technical services for all TEFRA key cases with the Appeals TEFRA/BBA Team (ATT). The ATT takes a proactive role in all TEFRA key cases in Appeals from receipt through closing. The ATT serves as a resource for Appeals employees considering the TEFRA cases and to employees who provide support services on TEFRA cases. An ATT Appeals Officer (ATT AO) serves as a consultant on a TEFRA key case.

(2) Screening of TEFRA key case receipts by ATT is mandatory. All Appeals offices must ensure all TEFRA key cases are screened by the ATT before assignment to a field ATE. If an ATM or ATE receives a TEFRA key case that the ATT has not screened, contact the ATT group mailbox *AP TEFRA/BBA Team. The ATT ATM will assign a screening work request to an ATT AO. The ATT AO will screen for accuracy and completeness of TEFRA administrative procedures and complete a screening checksheet.

(4) To initiate a TEFRA key case work request to ATT, submit a Support Request and attach a Form 3608-A, *Request For TEFRA Service*, in ACMS.

(5) ATT AO responsibilities also include:

- Understanding the statute and the IRM on TEFRA cases (both key cases and partner returns). Keeping current in TEFRA related tax law changes and court decisions.
- Interacting with and understanding the interrelationship between the two Campus TEFRA Functions (CTF), SB/SE Technical Services and teams, LB&I teams,

Associate Area Counsel, and the movement of key cases and partner returns between these functions.

- Addressing routine TEFRA questions from Appeals employees, serving as a resource for TEFRA concerns, and training employees in TEFRA procedures, as needed.
- Ensuring that settlements can be administered by the CTFs.
- Submitting a TCS Support Request in ACMS with a perfected Form 3608 A, *Request For TEFRA Service*, with specific preparation instructions to the Tax Computation Specialist (TCS) Manager.
- Coordinating, overseeing, and assisting TCS in the preparation of agreement packages, closing packages, and FPAAs.
- Identifying and reporting problems with the TEFRA program to management.

(6) Account and Processing Services (APS) receives and cards in TEFRA key cases. See IRM 8.20.5.30, Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA), for APS' receipt and carding procedures.

(7) Ogden APS closes all TEFRA key cases.

8.19.1.2.2 (MM-DD-YYYY)
Partnership Tax Years Ending Before August 6, 1997
Revise paragraph (1) as follows:

(1) These procedures are written for partnership tax years ending after August 5, 1997. There are some references to the years ending before August 6, 1997, throughout, but if you have a partnership whose tax year ends before August 6, 1997, please contact the ATT AO assigned to your case for guidance.

8.19.1.6.2 (MM-DD-YYYY)
TEFRA Inquiry
Revise paragraph (1), delete paragraph (2), and renumber and revise paragraph (3) as follows:

(1) When an AO is unable to resolve a TEFRA question after researching all available information (statutes, regulations, court cases, handbooks, etc.), the AO should discuss the issue with the ATT AO.

(2) The Appeals TEFRA/BBA website has a list of the Appeals TEFRA/BBA Resource Persons. The Appeals TEFRA/BBA website also has contact information for the Campus TEFRA Functions (CTF).

8.19.1.7.6.8.2.4 (MM-DD-YYYY)
Statute Controlled at Partner Level
Revise paragraph (8) as follows:

(8) For the partnership key case, ACMS notes should show: “AC statute case”. For the partner’s’ cases, ACMS should show in the “Appeals Related To” field the name of partnership. Proposed dollars will be shown on the partnership key case in accord with IRM 8.19.10.3.1(5) and the exhibit at IRM 8.19.10-1; the partners’ proposed dollars will be zero.