DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

INDEPENDENT OFFICE
OF APPEALS

August 20, 2026

Control No. AP-08-0826-0068
Expiration Date: 8/20/2028
Affected IRM: 8.19.2

MEMORANDUM FOR ALL IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES

FROM: Margaret K. Harris */s/ Margaret K. Harris*
Acting Director, Specialized Examination Programs & Referrals

SUBJECT: Appeals Case Management System (ACMS) procedure updates for IRM 8.19.2, Managers/TEFRA Resources

This guidance incorporates ACMS procedures into IRM 8.19.2, *Managers/TEFRA Resources,* 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 8.19.2 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-08-0826-0068, Appeals Case Management System (ACMS) procedure updates for IRM 8.19.2, Managers/TEFRA Resources

Throughout 8.19.2

- References to Appeals Centralized Database System (ACDS) will be changed to Appeals Case Management System (ACMS)
- Form 5402 has been replaced. The 'Printable View' feature now captures the information formerly found on Form 5402 and is referred to as the E-5402.
- References to Appeals TEFRA Team (ATT) will be changed to Appeals TEFRA/BBA Team (ATT)
- References to Laguna APS will be changed to Ogden APS
- References to work request will be changed to Support Request
- References to Appeals TEFRA website will be changed to Appeals TEFRA/BBA website
- References to Appeals Technical Specialist for TEFRA will be changed to Appeals TEFRA/BBA Team Appeals Officer (ATT AO)
- Removed links for IRM sections that have been superseded by this or another Interim Guidance Memorandum

8.19.2.2 (MM-DD-YYYY)
Purpose
Revise paragraph (2) as follows:

(2) The Appeals TEFRA/BBA Team (ATT) serve as the resource persons for managers and all other Appeals employees. They should know and understand the responsibilities for all TEFRA duties within the Appeals office, including the procedures in this section relating only to the manager.

8.19.2.5.1 (MM-DD-YYYY)
Appeals TEFRA/BBA Team (ATT)
Update title. Revise paragraph (1) as follows:

(1) Appeals employees must submit a Support Request in ACMS to request ATT assistance. Use of the ATT is mandatory for agreement package, closing package, and FPAA preparation. Follow the procedures in IRM 8.19.1.2.1, *Appeals TEFRA/BBA Team (ATT)*. The Appeals TEFRA/BBA website has additional resources, including a list of the Appeals TEFRA/BBA Resource Persons.

8.19.2.5.2 (MM-DD-YYYY)
Appeals Team Manager (ATM)
Revise paragraph (1) as follows:

(1) These are the duties and responsibilities of an ATM:

a. Identify and resolve TEFRA problems.

b. Assign the appropriate grade to the key case.

c. Assign new TEFRA cases to the appropriate AO.

d. Understand the statute, the IRM on TEFRA cases (both key cases and partner returns), and the ATT role in TEFRA cases.

e. Review cases for technical and procedural accuracy.

f. Ensure TEFRA settlements meet the guidelines for settling cases.

g. Execute settlement agreement forms.

h. Sign FPAA letters.

Note: The responsibility for some of these duties can overlap into the ATT duties. The responsibility for executing agreement forms remains with the ATM. The ATM will sign FPAA letters when the ATT is not used. When the ATT is used, the ATM of the ATT will sign the FPAA letters.

8.19.2.7 (MM-DD-YYYY)
Assigning Dollar Value to Key Case
Revise paragraph (3) as follows:

(3) When the case is initially assigned to the ATT, the ATT AO will compute the estimated proposed deficiency. If the case is not initially assigned to the ATT then the field AO assigned to the case must compute the estimated deficiency.

8.19.2.8 (MM-DD-YYYY)
Case Grading
Revise paragraph (2) as follows:

(2) The ATM must determine the correct grade and update ACMS, if needed.

8.19.2.18 *(Delete)*
Office Files