INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

August 20, 2026

Control No. AP-08-0826-0069
Expiration Date: 8/20/2028
Affected IRM: **8.19.6**

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 update for IRM 8.19.6, Partner Cases

This guidance incorporates ACMS procedures into IRM 8.19.6, *Partner Cases*, 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 Examination 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 updates have been made to align IRM 8.19.6 with current procedures.

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(s):

Updated Guidance

Distribution: FOIA Library on IRS.gov

Attachment, AP-08-0826-0069, Appeals Case Management System (ACMS) procedure updates for IRM 8.19.6, Partner Cases

Throughout 8.19.6

- 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 Work Unit Number (WUNO) will be changed to Appeals Number
- References to Examination will be changed to Compliance
- 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
- Removed links for IRM sections that have been superseded by this or another Interim Guidance Memorandum

8.19.6.5 (MM-DD-YYYY)
Appeals Case Management System (ACMS)
Revise paragraph (3) as follows:

(3) If the AMDIS or AMDISA has a PICF code of 4 or 5, this indicates that the partner has at least one open TEFRA key case linkage (either an eight-digit date or a blank date). If the PICF code is 4 or 5, the AO will verify that APS took the following actions:

a. See IRM 8.20.5, Carding New Receipts, for ACMS carding and processing of TEFRA partner cases.
b. Requested a TSUMYI for each year in Appeals jurisdiction to determine the TEFRA key case linkages and the status of the linkages
c. Retained the AMDIS/AMDISA and TSUMYI in the administrative file for the AO

8.19.6.5.1 (10-01-2013)
TEFRA Partner Cases - Coordinated Industry Case (CIC) Corporations, Joint Committee, or Other Corporate Specialty Cases
Revise paragraphs (6) and (7) as follows:

(6) When there is an open TEFRA linkage (the TSUMYI is either an eight-digit date or blank), the AO will verify that APS created a case summary for each linked partnership and carded it into ACMS as a related non-key case. See IRM 8.20.5, Carding New Receipts, for carding in TEFRA partner cases.

(7) The AO will verify that APS input the Case Return Information properly.

8.19.6.5.2 (MM-DD-YYYY)
TEFRA Partner Cases - Other Than Coordinated Industry Case (CIC) Corporations, Joint Committee or Other Corporate Specialty Cases
Revise paragraph (2) as follows:

(2) The procedures in IRM 8.19.6.4.1 for carding in any open TEFRA linkage on these cases do not apply.

8.19.6.6.2 (MM-DD-YYYY)
Updating ACMS and the Partnership Control System (PCS) After a Consent Has Been Secured
Revise paragraphs (1) and (2) as follows:

(1) After securing and signing the consent, the AO will update the non-key case statute on ACMS with the new one-year statute date.

a. If Form 872 or Form 872-A were secured, APS will update the statute on AIMS within 5 workdays of the receipt of the Support Request from the AO.

(2) In addition to updating ACMS, the new one-year statute date must also be updated on PCS. The AO should submit a Support Request to the Appeals TEFRA/BBA Team for assistance in complete Form 8339. A sample Form 8339 is found in Exhibit 8.19.6-11.

a. Instructions for completing and processing Forms 8339 may be found on the Appeals TEFRA/BBA website. Also see Exhibit 8.19.6–11.

Note: PCS is not programmed to accept open-ended one-year statute dates (when a Form 872-A is secured) or dates more than 32 months in the future. Accordingly, the statute date on PCS will not necessarily correspond to the statute date on ACMS. The AO will have to ensure the one-year statute date is updated on PCS as the actual one-year statute date approaches.

8.19.6.9 (MM-DD-YYYY)
Assessment of TEFRA Partnership Issues
Revise paragraphs (5) and (8), delete paragraph (9), renumber remaining paragraphs, revise new paragraph (10) as follows:

(5) The AO will submit a Support Request to the Appeals TEFRA/BBA Team (ATT) to prepare and submit Form 8339 to APS to update the PCS system to reflect the extension of a one-year statute date.

Note: PCS is not programmed to accept open-ended statute dates or dates more than 32 months in the future. Accordingly, the statute date on PCS will not necessarily correspond to the statute date on ACDS. The AO will have to ensure

the one-year statute date is updated on PCS as the actual one-year date approaches.

Note: Copies of TEFRA partner consents (where a one-year statute is being extended) should be scanned and emailed to both CTFs by the AO. Instructions for sending the consents to the CTFs are on the Appeals TEFRA/BBA website.

(8) Refer to IRM 8.20.6 (Appeals Case Processing Manual, Interim Actions) for procedures to process a partial.

(10) After verification that the assessment is made, PCS must be updated. The AO will prepare a Support Request to ATT to prepare Form 8339 showing the assessment, the amount, and new one-year statute date of "11111111" and to instruct Ogden APS to close the linkage. See Exhibit 8.19.6-10 for an example Form 8339 to close a linkage.

8.19.6.10.6 (MM-DD-YYYY)
Accelerated Closing for TEFRA Partner
Revise paragraph (6) as follows:

(6) The AO will submit a Support Request to ATT so that a closing package along with a copy of the executed settlement agreement can be submitted electronically to the appropriate Campus TEFRA Function (CTF) controlling the key case linkage.

8.19.6.19.1 (MM-DD-YYYY)
ACMS Processing
Revise paragraph (1) as follows:

(1) The AO will verify the carding of TEFRA penalty only cases and for affected item only cases.

a. The partner case may be either docketed or non-docketed.

b. Since the partner will have resolved the partnership issues, the statute for a non-docketed partner case is the one-year statute date or as extended. Form 872-F, Form 872, or Form 872-A can be used to extend the one-year statute date depending on the type of event that started the one-year statute date.

c. The statute for a docketed case is the same as any other deficiency determined under IRC 6503, IRC 7481, and IRC 7483. The issuance of an affected item notice of deficiency during the one year period will suspend the period for assessment under IRC 6503 in the same manner as a normal notice of deficiency.

8.19.6.21 (MM-DD-YYYY)
Closing the CIC Corporation, Joint Committee or Other Corporate Specialty Partner Case
Revise paragraphs (1), (3), (5), (7), and (9) as follows:

(1) If the partner defaults on a statutory notice of deficiency for affected items, APS will prepare the case for final closing.

a. Use ACMS closing code 45 to close the related non-key case summary card.

b. After verification that the assessment was made, APS should update PCS using the Form 8339 from the ATT AO to reflect the new one-year statute date of "11111111" and close the linkage. See Exhibit 8.19.6-10 for a sample Form 8339.

(3) If the TEFRA issues are completed prior to the non-TEFRA issues, use interim procedures to process the TEFRA issues. See IRM 8.19.6.9. The ATT AO will prepare a Form 8339 for PCS closing. See Exhibit 8.19.6-11 for a sample Form 8339 closing the linkage. The AO will note on the E-5402 in remarks that APS is to update PCS according to the Form(s) 8339 attached. See IRM 8.19.6.12 for instructions on interest suspension under IRC 6601(c).

(5) When the TEFRA issues are completed prior to the non-TEFRA issues, and the computation of the partnership item adjustments causes no change in the partner's tax (perhaps due to an unused net operating loss or credits) the procedures are different.

a. If the partner does not wish to wait for the resolution of the nonpartnership issues, the AO should send a copy of the notice of computational adjustment to the partner. This starts the running of the statute under IRC 6230(c).

b. Due to the no change, the AO should also submit a package to APS that includes the E- 5402, a copy of the settlement computation, and submit a Support Request to ATT for preparation of Form 8339 for APS to update the one-year statute date on PCS to "11111111" and the dollars to NC. Note on the E- 5402 in remarks that APS should update PCS according to Form(s) 8339 attached.

c. APS should update PCS to show a new one-year statute date of "11111111." Do not update AIMS because AIMS will not accept an interim assessment of transaction code 300 amount zero.

(7) If the non-TEFRA issues and the TEFRA issues are completed at the same time, prepare the case for final closing. The AO will note on the E- 5402 in remarks that this is a final closing. The AO will submit a Support Request to ATT for preparation of Form(s) 8339 and attach Form(s) 8339 to close the appropriate TEFRA linkages on PCS. Also, the AO will note in the remarks section of the E- 5402 that APS is to update PCS according to Form(s) 8339 attached. See IRM 8.19.6.11 for instructions for interest suspension under IRC 6601(c).

a. APS will prepare the key case and Form 5403 following general closing procedures in IRM 8.20.7.

b. APS will update PCS using TSCLS to update the PICF code 5 to 7 or PICF code 6 to 8 prior to inputting the AIMS closing.

c. Close the related non-key case summary card with the corporate case using ACMS closing code "45."

(9) If the non-TEFRA issues case is transferred to associate area counsel jurisdiction before all TEFRA partnership issues are resolved, APS will return the case to the AO to take additional action. The AO will take the following steps to ensure Counsel is aware of the transfer of statute responsibility for the TEFRA adjustments:

a. On E-5402 in remarks, request APS to assess all TEFRA partnership issues that are resolved but not assessed before transfer to associate area counsel. Include the computation for the assessment and submit a Support Request to ATT for preparation of a Form 8339 for PCS closing of the resolved TEFRA linkages. See Exhibit 8.19.6-10 for a sample Form 8339 closing the linkage.

b. Prepare and present to associate area counsel a written memorandum that lists the name of each TEFRA partnership with an open TEFRA linkage to the partner being transferred, the partnership TIN and years under examination. Explain that the responsibility for monitoring the TEFRA statutes is being transferred from Appeals to Counsel.

c. Return the case to APS to transfer to associate area counsel.

8.19.6.22 (MM-DD-YYYY)
Best Practices for Appeals Team Case leaders and Appeals Officers
Revise paragraph (12) as follows:

(12) Request assistance from the Appeals TEFRA/BBA Team.