INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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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 8.19.9, Non-TEFRA Procedures

This guidance incorporates ACMS procedures into IRM 8.19.9**,** *Non-TEFRA Procedures*, 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) 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 8.19.9 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

Throughout 8.19.9

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- Removed links for IRM sections that have been superseded by this or another Interim Guidance Memorandum

8.19.9.2.1 (MM-DD-YYYY)
Appeals Case Management System (ACMS) Processing
Revise paragraph (1); delete paragraphs (2), (3), (4), and (5); renumber (6) to (2) and (7) to (3) as follows:

(1) See IRM 8.20.5.30, Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA), for Account & Processing Support (APS) receipt and carding procedures.

8.19.9.3 (MM-DD-YYYY
Case File Review Procedures
Revise (2) as follows:

(2) Review the case file to ensure that all necessary documents are included in the key case file and that the case summary information is accurate.

8.19.9.8.1 (MM-DD-YYYY)
Appeals Case Memo
Revise paragraph (3) as follows:

(3) The Appeals TEFRA/BBA Team (ATT) Appeals Officer (AO) will submit an electronic copy of the ACM (and the penalty ACM if applicable) to the key case CTF (or the examiner) as part of the closing package as well as upload a copy to ACMS. See IRM 8.19.9.10.6 for the documents that should be included in a closing package.

8.19.9.10.1 (MM-DD-YYYY)
Closing the Key Case when Appeals Has All of the Investors
Revise paragraph (5) as follows:

(5) If the key case was linked on PCS, the ATT AO will prepare a closing package to submit electronically to the key case CTF, which will include information and instructions regarding the settlement.

8.19.9.10.2 (MM-DD-YYYY)
Closing the Key Case When Appeals Does Not Have All of the Investors
Revise paragraph (5) as follows:

(5) If the key case was linked on PCS, the ATT AO will prepare a closing package electronically to submit to the key case CTF, which will include information and instructions regarding the settlement. If the key case was not linked on PCS, the closing package will be mailed to the key case examiner.

8.19.9.10.3 (MM-DD-YYYY)
Closing An Investor Case Who Does Not Have an Interest in Another Unresolved Key Case
Revise paragraph (3) as follows:

(3) Account and Processing Support (APS) may fully close agreed investors from ACMS and AIMS using normal closing procedures. If PCS controls were established on the non-TEFRA key case, once the assessment has been made, Form 8339 (See Exhibit 8.19.9-1) should be completed and processed in order to update the one-year statute field on PCS to 22222222 for each tax year of the investor that is at issue. The ATT AO will complete, and Ogden APS will input, Form 8339. Form 5403 should also reflect both AMCLSA and TSCLS for the investor case if it is being fully closed.

8.19.9.10.4 (MM-DD-YYYY)
Closing An Investor Case Who Has An Interest in Another Unresolved Non-TEFRA Key Case
Revise paragraph (4) as follows:

(4) APS may close investors with unresolved non-TEFRA linkages from ACMS, but should not close them from AIMS. If PCS controls were established on the non-TEFRA key case that is being partially resolved by Appeals, once the assessment has been made, Form 8339 should be completed by the ATT AO and processed by Ogden APS in order to update the one-year assessment date field on PCS to 22222222 for each linkage and tax year of the investor that is at issue and resolved by Appeals.

8.19.9.10.6 (MM-DD-YYYY)
Closing Package
Revise paragraphs (1), (2), (3), (4), delete paragraphs (5) and (8), renumber paragraph (6) to (5), renumber paragraph (7) to (6), renumber (9) to (7) as follows:

(1) If the key case was linked on PCS, a closing package will be submitted electronically by the ATT AO to the key case CTF even if Appeals has all of the investors. This ensures that the Appeals findings will be associated with any investors that are in suspense at the CTF and that the findings are included in the CTF centralized revenue

agent report (RAR) files. A copy of the closing package must also be mailed to the examiner if any of the investors are being held in suspense in the field group.

Note: For non-TEFRA entities that are linked on PCS, in order to determine which CTF is the key case CTF, follow these steps:

a. Order IDRS Command Code TSINQP on each year of the key case.
b. Look in the "CTF" field for either "OSC" (Ogden) or "BSC" (Brookhaven).
c. If the TSINQP shows Ogden, then Ogden is the key case Campus.
d. If the TSINQP shows Brookhaven, then order IDRS Command Code TXMODC on the non-TEFRA key case; if there is no data, then Ogden is the key case Campus; if there is data, look in the "Control Base and History Information" section; if the "Assign To" column has numbers that begin with 0179, then Brookhaven is the key case Campus; if there are no numbers in the "Assign To" column, then Ogden is the key case Campus.

(2) The closing package will consist of the following:

a. Form 14729, Investor Level Statute Control (ILSC) Key Case Report Package Check Sheet
b. Form 4605-A (not applicable for no-change cases);
c. Form 886-S for partnerships, Form 886-X for S corporations, or Form 886-W for estates and trusts (not applicable for no-change cases);
d. Form 6657 (with the investors listed or with a TSUMYP attached);
e. E-5402;
f. Copy of ACM and abbreviated penalty ACM (if applicable);
g. Sample statutory notice language (if applicable);
h. Sample closing agreement language (if a closing agreement is being recommended for the settlement);
i. Any special instructions (such as what type of agreement should be secured from each investor in suspense, or to return all agreement forms to Appeals because there is an allocation issue or they require Appeals approval and signature).

(3) If revised tax computations are needed based on the settlement, the AO will submit a Support Request for tax computations.

(4) If revised tax computations are not needed based on the settlement, the AO will submit a Support Request for the preparation and submission of the closing package electronically to the key case CTF.

(5) In all situations, the AO is responsible for submitting a Support Request in ACMS for the preparation and submission of an electronic closing package to key case CTF.

(6) APS is responsible for monitoring the H freeze release to close AIMS and ACMS.

(7) Using instructions and information from the closing package that is prepared by Appeals, the key case CTF and/or the examiner will mail agreements to investors that they are holding in suspense. If the key case was linked on PCS, the key case CTF will release the "H" freeze on the key case once the results of the examination of the key case have been associated with the last investor and the last investor one-year assessment date field is updated to 22222222.

Exhibits (Obsolete)

- 8.19.9-1 - Form 8339 to Update One-Year Assessment Date
- 8.19.9-2 - Form 3210 -- Closing Package Mailed to Campus (case linked on PCS and Appeals has secured agreements from and assessed all investors)
- 8.19.9-3 - Form 3210 -- Closing Package Mailed to Campus (case linked on PCS and Appeals does not have all of the investors—Campus to mail agreements)
- 8.19.9-4 - Form 3210 -- Closing Package Mailed to Examiner (case not inked on PCS and Appeals does not have all of the investors—Examiner to mail agreements)