DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

INDEPENDENT OFFICE
OF APPEALS

August 20, 2026

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Affected IRM: 8.19.10

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 8.19.10, Receipt, Assignment, and Consideration of TEFRA Partnership Cases

This guidance incorporates ACMS procedures into IRM 8.19.10, *Receipt, Assignment, and Consideration of TEFRA Partnership 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 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 8.19.10 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-08-0826-0072, Appeals Case Management System (ACMS) procedure updates for IRM 8.19.10, Receipt, Assignment, and Consideration of TEFRA Partnership Cases

Throughout 8.19.10

- 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 will be changed to Appeal Number
- References to the Case Summary Card will be changed to Case Summary
- References to Appeals TEFRA BBA Team (ATT) will be changed to Appeals TEFRA/BBA Team (ATT)
- References to work request will be changed to Support Request
- References to Appeals TEFRA & Bipartisan Budget Act (BBA) of 2015 website will be changed to Appeals TEFRA/BBA website
- References to Appeals TEFRA Technical Specialist for TEFRA to ATT AO
- Removed links for IRM sections that have been superseded by this or another Interim Guidance Memorandum

8.19.10.2.1 (MM-DD-YYYY)
Appeals TEFRA/BBA Team (ATT)
Revise paragraph (1) as follows:

(1) Appeals employees must submit a Support Request to request ATT assistance. Use of the ATT is mandatory for agreement package, closing package, and FPAA preparation. See detailed procedures for using the ATT on their Appeals TEFRA/BBA SharePoint site. A link to the site is found on the Appeals TEFRA/BBA website.

8.19.10.3.1 (MM-DD-YYYY)
Receiving Case Files
Revise paragraph (5) as follows:

(5) Enter the estimated proposed deficiency and penalties from Form 3198 when the case is carded in.

8.19.10.3.3.1 (MM-DD-YYYY)
Processing Steps
Revise paragraph (1) and delete paragraphs (2), (3), (4), (5) as follows:

(1) See IRM 8.20.7, Account and Processing Support (APS) for processing for TEFRA cases.

8.19.10.3.4 (MM-DD-YYYY)
Appeals Case Management System (ACMS) Processing
Revise paragraph (1) and delete related Exhibit 8.19.10-2 as follows:

(1) APS updates ACMS to reflect case level information and return level information. The information listed below emphasizes elements unique to TEFRA cases. See IRM 8.20.13 for up-to-date information on ACMS processing.

> **Reminder:** A TEFRA partnership case should not be accepted in Appeals unless there are at least **365 days** remaining on the statute.

8.19.10.3.4.1 (MM-DD-YYYY)
Case Level
Revise paragraph (1) as follows:

(1) See IRM 8.20.5, Account and Processing Support (APS), Carding New Receipts for TEFRA cases.

8.19.10.3.4.2 (MM-DD-YYYY)
Return Level Information
Revise paragraph (1) as follows:

(1) See IRM 8.20.5, Account and Processing Support (APS), Carding New Receipts for TEFRA cases.

8.19.10.3.6 (Delete)
Closed Office Files

8.19.10.4.6 (MM-DD-YYYY)
Appeals Changes
Revise paragraph (1) as follows:

(1) Appeals changes to the PCS database should be infrequent. All PCS changes except updating one-year statute dates should be routed through the assigned ATT AO. The TSCHG command code updates one-year statute dates on PCS.

8.19.10.5 (MM-DD-YYYY)
Guidance for Appeals Officers (AO)
Revise paragraph (2) as follows:

(2) The Appeals Office will have jurisdiction of the partnership case. When it is completed, they will close it to Ogden APS. The key case CPF will take the necessary actions to notify the partner CPF to close the partner returns when the proceeding is completed, including issuing closing letters based on the instructions provided by Appeals.

8.19.10.5.8.7 (MM-DD-YYYY)
IRC 1441–1446 Foreign Withholding Tax
Revise paragraph (6) as follows:

(6) Appeals technical employees encountering the foreign withholding tax issue on a TEFRA partnership should contact the assigned ATT AO.

8.19.10.5.10.2 (MM-DD-YYYY)
E-5402/Printable View
Updated section title, revise paragraph (1), and delete paragraph (2) as follows:

(1) Generate an E-5402 for the TEFRA key case and upload the final version with the ATM’s signature to ACMS.