INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Affected IRM: 8.19.13

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 8.19.13, Docketed and Department of Justice Cases

This guidance incorporates ACMS procedures into IRM 8.19.13*, Docketed and Department of Justice 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 8.19.13 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-08-0826-0075, Appeals Case Management System (ACMS) procedure updates for IRM 8.19.13, Docketed and Department of Justice Cases

**Throughout 8.19.13**

- 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 the Case Summary Card (CSC) will be changed to Case Summary
- 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 Niguel APS will be changed to Ogden APS
- References to local 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 to ATT AO
- Removed links for IRM sections that have been superseded by this or another Interim Guidance Memorandum

**8.19.13.2.2 (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. If you have a partnership whose tax year ends before August 6, 1997, please contact the ATT AO assigned to your case for guidance.

**8.19.13.3.2 (MM-DD-YYYY)**
**Request For Audit Work**
*Revise paragraphs (1) and (5) as follows:*

(1) The AO should request TCS preparation of TEFRA reports through the Appeals TEFRA/BBA Team by submitting an ATT AO Support Request and attaching Form 3608-A in ACMS. Counsel attorneys will email the ATT mailbox at *AP TEFRA/BBA

Team to request tax computations. Counsel attaches Form 1734, or a memorandum with an attachment detailing the settlement amounts, e.g. Counsel Settlement Memorandum or Decision Document.

(5) When Tax Court Rule 248(b) is being used, as Appeals will be mailing the agreement forms to the participating partners, the agreement forms and the transmittal letters will have to be prepared by Appeals. The request for audit work should specify whether the TCS should prepare them.

a. The AO should identify any special circumstances on the Support Request, including parent-subsidiary relationships. The AO is ultimately responsible for the accuracy and completeness of the agreement forms and the transmittal letters.

**8.19.13.3.4 (MM-DD-YYYY)**
**Closing Package to the Campus TEFRA Function (CTF)**
*Revise paragraph (1); delete paragraphs (2), (3) and (7); and renumber the remaining paragraphs as follows:*

(1) A TEFRA closing package is a group of documents that is prepared and assembled by the ATT AO after a TEFRA partnership case is resolved. The closing package will be electronically transmitted to the CTF by the ATT AO using the secure server. The investors allocable share of the TEFRA partnership adjustments are computed and assessed by the CTF.

> **Note:** Instructions for determining which CTF is the key case CTF may be found on the Appeals TEFRA/BBA website.
>
> **Reminder:** The examiner is required to link a TEFRA partnership case on PCS when the case is still in process 60 days after the case goes into status 12. If the case is not controlled on PCS, the CTF cannot be used to mail the agreement forms as the CTFs only work with cases that are controlled on PCS. The agreement forms would have to be mailed by Appeals.

**8.19.13.3.8 (MM-DD-YYYY)**
**Responsibilities**
*Revise paragraph (2) as follows:*

(2) The specific responsibilities for preparing certain documents such as correspondence to partners and the TMP and decision documents may vary depending upon local office policy. In addition, responsibilities may vary depending upon whether Appeals or Counsel has jurisdiction. However, follow the procedures established in this text carefully due to the strict time constraints placed on the Service and the TMP for the notification requirements.

**8.19.13.3.9.1 (MM-DD-YYYY)**
**Appeals Officer (AO) Responsibilities**
*Revise paragraph (2) as follows:*

(2) When the stipulated decision documents are received from Associate Area Counsel, the AO will upload the documents to ACMS and notify the ATM for approval before the decision is mailed to the TMP. The ATM will document the approval in the Case Action Record (CAR). The AO will retain the Form 3210 and the closing package as these are not being mailed to the CTF at this time.

Attachment AP-08-0826-0075, Appeals Case Management System (ACMS) procedure updates for IRM 8.19.13, Docketed and Department of Justice Cases

**8.19.13.3.9.3 (MM-DD-YYYY)**
**Associate Area Counsel Responsibilities**
*Revise paragraph (2) as follows:*

(2) After the TMP signs the stipulation it will be filed with the court. As soon as Associate Area Counsel receives a copy of the entered decision, the attorney will immediately send a copy to the AO. Counsel will return the administrative file to Ogden APS for closing along with a copy of the final decision and any special instructions.

**8.19.13.3.10.1 (MM-DD-YYYY)**
**Appeals Officer Responsibilities**
*Revise paragraph (3) as follows:*

(3) The AO or TCS will prepare the agreement forms and transmittal letters. For more information, refer to the dialogue needed under “Request for Audit Work” in IRM 8.19.13.3.2.

a. Use IDRS in order to identify the current addresses of the participating partners.

b. For partners that filed a joint return, the agreement form should include the names of both spouses and both need to sign the agreement form in order for both spouses to be considered agreed (see IRM 8.19.11.4.1 for more information on joint returns).

c. For partners that filed a consolidated return, see IRM 8.19.11.4.2.

d. Photocopy the Schedule of Adjustments page and attach it to each agreement form that is prepared.

e. Two copies of the agreement form will be mailed to each partner.

f. Prepare a transmittal letter for each partner. Letter 2606 is used to mail Form 870-PT(AD). Letter 2607 is used to mail Form 870-LT(AD).

**8.19.13.3.10.1 (MM-DD-YYYY)**
**Appeals Officer Responsibilities**
*Revise paragraph (4) as follows:*

(4) The AO will generate an E-5402 and submit the case (including the partner agreement forms and transmittal letters) to the ATM for approval before the agreement forms are mailed to the participating partners.

**8.19.13.3.13 (MM-DD-YYYY)**
**Tried Cases or Counsel Settlement**
*Revise paragraphs (1) and (2) as follows:*

(1) For cases that are either tried or settled by Counsel, after the decision is entered Counsel will return the case to Appeals for closing along with a copy of the entered decision, the counsel settlement memorandum (if applicable) and any special instructions. The cases should be sent to Ogden APS. The Appeals TEFRA/BBA Team (ATT) will prepare the entered decision closing package.

(2) When the decision becomes final (90 days after the Tax Court entered the decision unless an appeal is filed), Ogden APS will:

a. Update the statute on ACMS to reflect the one-year statute date. In computing the one-year statute date, one day should be subtracted from the date that is one year from when the decision became final.
   **Example:** If the decision was entered by the Tax Court on August 31, 2009, the one-year statute date should be computed as follows: August 31, 2009 + 90 days = November 29, 2009 + 1 year = November 29, 2010 - 1 day = November 28, 2010.

b. Submit a Support Request to the ATT to prepare and electronically transmit a closing package to the CTF using the secure server. Form 14298, Appeals TEFRA Electronic Notice Package Check Sheet, is the cover sheet the ATT uses to electronically transmit documents to the CTF.

**8.19.13.3.14 (MM-DD-YYYY)**
**Tax Court Decision Appealed**
*Revise paragraphs (1) and (2) as follows:*

(1) If a partner or the government appeals the decision of the Tax Court, Counsel will return the case to Appeals for interim processing. Counsel will prepare Form 9724 (memorandum from Chief Counsel) with instructions for processing the case. The cases should be sent to Ogden APS. The ATT will prepare the appealed entered decision closing package for the CTF.

(2) After notification of the appeal is received, Ogden APS will:

a. Update ACMS reflecting the appealed case has been resolved and the date.

b. Notify the ATT to prepare and electronically transmit an appealed closing package to the CTF using the secure server. Form 14298, Appeals TEFRA Electronic Notice Package Check Sheet, is the cover sheet the ATT uses to electronically transmit documents to the CTF.

**8.19.13.3.15 (MM-DD-YYYY)**
**Final Decision from Appeal of Tax Court Decision**
*Revise paragraphs (1) and (2) as follows:*

(1) When an appeal from a Tax Court decision is final, the Department of Justice will return the case to Appeals through Counsel to notify the CTF to complete processing of the partnership items of the partners and to process the penalties and affected items. The cases should be sent to Ogden APS. The Appeals TEFRA Team (ATT) will prepare the appealed entered decision closing package.

(2) When the decision becomes final (90 days after the Tax Court entered the decision), Ogden APS will:

a. Update the statute on ACMS to reflect the one-year statute date. In computing the one-year statute date, one day should be subtracted from the date that is one year from when the decision became final.
   **Example:** If the decision was entered by the Tax Court on August 31, 2009, the one-year statute date should be computed as follows: August 31, 2009 + 90 days = November 29, 2009 + 1 year = November 29, 2010 - 1 day = November 28, 2010.

b. Submit a Support Request in ACMS to the ATT to prepare and electronically transmit a closing package to the CTF using the secure server. Form 14298, Appeals TEFRA Electronic Notice Package Check Sheet, is the cover sheet the ATT uses to electronically transmit documents to the CTF.

**8.19.13.3.16 (MM-DD-YYYY)**
**Closing Docketed Cases**
*Delete paragraphs (3), (4), (6), and (7); renumber sequentially paragraphs (5), (8), (9), and (10) to paragraphs (3) through (6). Revise paragraphs (1) and (2) as follows:*

(1) All TEFRA key cases must be closed through Ogden APS. The AO should follow these closing procedures posted to the ATT SharePoint site. A link to the SharePoint site is found on the ATT TEFRA/BBA website.

(2) See IRM 8.20.7, Closing Procedures, for APS' processing procedures for TEFRA cases.

**8.19.13.4 (MM-DD-YYYY)**
**Department of Justice Cases**
*Revise paragraphs (2) and (3) as follows:*

(2) When a decision is final for a case for which an FPAA was issued by Appeals and which was petitioned to a U. S. District Court or the U. S. Court of Federal Claims (or a

case appealed from these courts), the Department of Justice may return the case to Appeals through Counsel if assistance is needed to complete the processing of the partnership items of the partners and to process the penalties and affected items. The cases should be sent to Ogden APS. The ATT will prepare the entered decision closing package for the CTF.

(3) When the decision becomes final (60 days after the Court entered the decision), Ogden APS will:

a. Update the statute on ACMS to reflect the one-year statute date. In computing the one-year statute date, one day should be subtracted from the date that is one year from when the decision became final.
   **Example:** If the decision was entered by the U. S. Court of Federal Claims on August 31, 2009, the one-year statute date should be computed as follows: August 31, 2009 + 60 days = October 30, 2009 + 1 year = October 30, 2010 - 1 day = October 29, 2010.

b. Submit a Support Request to the ATT to prepare and electronically transmit a closing package to the CTF using the secure server. Form 14298, Appeals TEFRA Electronic Notice Package Check Sheet, is the cover sheet the ATT uses to electronically transmit documents to the CTF.