DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

INDEPENDENT OFFICE
OF APPEALS

August 20, 2026

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Affected IRM: 8.19.14

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 8.19.14, Bipartisan Budget Act of 2015 Procedures

This guidance incorporates ACMS procedures into IRM 8.19.14, *Bipartisan Budget Act of 2015 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 8.19.14 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-08-0826-0076, Appeals Case Management System (ACMS) procedure updates for IRM 8.19.14, Bipartisan Budget Act of 2015 Procedures

Throughout 8.19.14

- References to Appeals Centralized Database System (ACDS) will be changed to Appeals Case Management System (ACMS)
- Form 5402, Appeals Transmittal and Case Memo, 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 (CS)
- References to Examination will be changed to Compliance
- References to work request will be changed to Support Request
- References to the Ogden BBA Unit will be changed to Ogden BBA Operations
- Removed links for IRM sections that have been superseded by this or another Interim Guidance Memorandum

8.19.14.2.1 (MM-DD-YYYY)
Appeals TEFRA/BBA Team (ATT)
Revise paragraphs (2) and (4) as follows:

(2) Screening of Bipartisan Budget Act of 2015 (BBA) key case receipts by THE Appeals TEFRA/BBA Team (ATT) is mandatory. All Appeals offices must ensure all BBA key cases were routed to and screened by ATT before assignment to an Appeals Technical Employee (ATE). If an Appeals Team Manager (ATM), ATE, or Account & Processing Support (APS) receives a BBA key case that ATT has not screened, contact the ATT ATM. The ATT ATM will assign an ATT Appeals Officer (ATT AO) who serves as a consultant on the BBA key case.

(4) The ATE requesting ATT services will:

- Submit a Support Request in ACMS.
- Attach Form 3608-A, Request for TEFRA/BBA Service, to request ATT services, which is the same as requests for TEFRA services on ACMS.
- Research ACMS to determine the ATT AO assigned to the Support Request by clicking the Support Request tab of the key case.

IRM 8.19.14.2.2.(MM-DD-YYYY)
Guidance for Account and Processing Support (APS)
Revise paragraph (1) as follows. Delete paragraphs (2), (3), (4), (5), and (6).

(1) See IRM 8.20.5, Appeals Account and Processing Support, for information on case carding guidance for BBA cases on ACMS.

8.19.14.2.5.5 (10-19-2021)
Preparing the Letter 6099-B, Letter 6099-D and Closing Package
Revise paragraph (1) as follows:

(1) The ATE prepares the Letter 6099-B, No Change - Partnership (Appeals Version), for the partnership at the key case address and the Letter 6099-D, No Change - Partnership Representative (Appeals Version), for the Partnership Representative (PR). If the address of the PR is different from the key case address, the ATE also prepares a Letter 6099-D for the PR at the PR's last known address. If applicable, the ATE also prepares a Letter 937, Transmittal for Power of Attorney, to the POA. The letters are signed by the ATM. A copy of the dated and signed letters must be uploaded to ACMS along with the ACM.

8.19.14.3.2.1 (MM-DD-YYYY)
ACMS Processing
Updated title and revise paragraph (1) as follows:

(1) An Administrative Abatement Request (AAR) filed by the PR on behalf of the partnership will only be received in Appeals as part of an examination of the taxable year in question. As such, it will be carded in as a BBA key case.

8.19.14.4.1 (MM-DD-YYYY)
Appeals TEFRA/BBA Team (ATT) Services
Revise paragraph (2) as follows:

(2) The ATE requesting ATT services will:

- Submit a Support Request in ACMS.
- Upload Form 3608-A to ACMS.

8.19.14.4.4 (MM-DD-YYYY)
Requesting the Preparation of a NOPPA Package
Revise paragraphs (1), (2), and (3) as follows:

(1) All Support Requests related to the preparation of the Notice of Proposed Partnership Adjustment (NOPPA) must be routed through ATT. The ATE will upload the following on ACMS and notify the ATM for approval:

- Form 3608-A
- An ACM with an attached Schedule of Adjustments, including any agreed adjustments to be included on Form 14792-A, Agreement as to Partnership-Related Items and Partnership-Level Determinations as to Penalties, Additions to Tax, and Additional Amounts.

(2) After the ATM documents the approval in the Case Action Record (CAR), the ATE will submit the Support Request with attachments to the ATT.

8.19.14.4.5 (MM-DD-YYYY)
Responsibilities of the Tax Computation Specialist (TCS)
Revise paragraph (1) as follows:

(1) The ATT AO will submit a Support Request for TCS service. TCS will prepare the following NOPPA documents for review and mailing by the ATT:

a. Letter 5892, Notice of Proposed Partnership Adjustment, addressed to the partnership

b. Letter 5892-A, Notice of Proposed Partnership Adjustment, addressed to PR
the

c. Form 14792, Partnership Examination Changes, Imputed Underpayment Computation and Partnership Level Determinations as to Penalties, Additions to Tax and Additional Amounts, one to the partnership and one to the PR

d. Form 886-A, Explanation of Items, attached to each Form 14792

e. Letter 937, Transmittal for Power of Attorney (if applicable)

f. If the case has agreed issues, Form 14792-A, Agreement as to Partnership-Related Items and Partnership-Level Determinations as to Penalties, Additions to Tax, and Additional Amounts
Note: An exception is a no-change case. See IRM 8.19.14.2.5.1, No-Change Cases.

8.19.14.4.6 (MM-DD-YYYY)
Appeals Mails the NOPPA Package
Revise paragraphs (1), (2), (3), (4), (5) and (6) as follows:

(1) The ATT will use certified mail to send the NOPPA package to the partnership and the PR.

(2) After ATT reviews the documents prepared by the TCS, the ATT will email the NOPPA package to the ATE for review. ATE will review the NOPPA package and submit the NOPPA package to the ATM for approval before the NOPPA letters are mailed. The ATE is responsible for reviewing the NOPPA package and is ultimately responsible for the accuracy and completeness of the documents.

(3) After the NOPPA letters are approved and signed by the ATM, the ATE will email the signed NOPPA package to ATT AO to be mailed certified to the partnership and PR.

(4) If there is a valid Power of Attorney on file, a copy of the NOPPA letter will be mailed to the Power of Attorney.

(5) ATT AO will upload to ACMS and submit an electronic package to Ogden BBA Operations SharePoint the following documents:

- Certified Mailing List (CML)
- NOPPA package
- Form 14642

6) ATT AO will notify the ATE the NOPPA had been mailed. The ATE will submit the case to the ATM for approval. The ATE will ship the case file to:

Ogden BBA Operations
Arka Monterey Park Building
1973 North Rulon White Blvd, M/S 4705,
Ogden, UT 84404-5402

8.19.14.4.7 (MM-DD-YYYY)
Appeals Case Processing and ACMS Controls
Revise paragraph (1) as follows:

(1) After receiving a Support Request from ATT, Ogden APS will take the following actions:

a. Update closing code Disposal Information: Closing Code 13 per ATT Key Case Transmittal Form 14642. See IRM 8.20.7, Account and Processing Support (APS) Closing Procedures..

b. On ACMS, update the NOPPA Date field using the date that the NOPPA letters were mailed to the partnership and PR from the Certified Mailing List.

c. Input the NOPPA date on AIMS.

8.19.14.5.1 (MM-DD-YYYY)
Appeals TEFRA/BBA Team (ATT) Services
Revise paragraph (2) as follows:

(2) The ATE requesting ATT services will:

- Submit a Support Request to the ATT.
- Upload Form 3608-A to ACMS.

8.19.14.5.4 (MM-DD-YYYY)
Requesting the Preparation of a Modification Package
Revise paragraphs (1) and (2) as follows:

(1) All Support Requests related to the preparation of the modification report will be routed through ATT. The ATE will upload the following on ACMS and notify the ATM for approval:

- Form 3608-A
- An ACM with an attached Schedule of Adjustments

(2) After the ATM documents the approval in the CAR, the ATE will submit the Support Request with attachments to the ATT.

8.19.14.5.6 (MM-DD-YYYY)
Appeals Mails the Modification Report
Revise paragraph (7) as follows:

(7) The ATE will ship the case file to:

Ogden BBA Operations
Arka Monterey Park Building
1973 North Rulon White Blvd, M/S 4705
Ogden, UT 84404-5402.

8.19.14.5.7 (MM-DD-YYYY)
Appeals Case Processing and ACMS Controls
Revise paragraph (1) as follows:

(1) The ATE will ship the case to Ogden BBA Operations. See IRM 8.20.7 for the closing procedures of BBA cases.

8.19.14.6.1 (MM-DD-YYYY)
Appeals TEFRA/BBA Team (ATT) Services
Revise paragraph (2) as follows:

(2) ATEs requesting ATT services will:

- Submit a Support Request to the ATT.
- Upload Form 3608-A to AMCS.

8.19.14.6.4 (MM-DD-YYYY)
Requesting the Preparation of an FPA Package
Revise paragraphs (1) and (2) as follows:

(1) All Support Requests related to the preparation of the Notice of Final Partnership Adjustment (FPA) will be routed through ATT. The ATE will upload the following on ACMS and notify the ATM for approval:

- Form 3608-A
- An ACM with an attached Schedule of Adjustments

(2) After the ATM documents the approval in the Case Action Record (CAR), the ATE will submit the Support Request with attachments to the ATT.

8.19.14.6.6 (MM-DD-YYYY)
The Ogden BBA Operations Mails the FPA
Revise paragraphs (2), (5), and (6) as follows:

(2) After receiving the documents prepared by the TCS from ATT and review by Counsel (if applicable), the ATE will review and submit the FPA package to the ATM for approval before the FPA packages are mailed. The ATE is responsible for reviewing the FPA package and is ultimately responsible for the accuracy and completeness of the documents.

(5) The case file will contain a copy of all forms and letters to be mailed to the partnership and PR. The ATE will ship the case file to:

Ogden BBA Operations
Arka Monterey Park Building
1973 North Rulon White Blvd, M/S 4705
Ogden, UT 84404-5402.

(6) See IRM 8.20.7, Closing Procedures, for APS actions on updating ACMS fields after the ATE ships the case to the Ogden BBA Operations as soon as administratively practicable, immediately releasing case files once the Appeals process is completed.

8.19.14.6.7 (MM-DD-YYYY)
Appeals Mails the FPA for Short Statute Cases
Revise paragraphs (1), (2), (3), (4), and (6) as follows:

(1) When there is insufficient time on the statute, the ATT will mail the FPA package to the partnership and the PR.

Note: All tax returns with adjustment periods expiring within 180 days or less are considered short statute cases. See IRM 8.21.1.4, Statutes Expiring Within 180 Days.

(2) The ATT will issue the FPA package by certified mail to the partnership and the PR for short statute cases. See IRM 8.20.6.4, Certified and Registered Mail Procedures, for certified mail issuance and recordkeeping guidance.

(3) After receiving the documents prepared by the TCS from ATT, the ATE will review and submit the case and the FPA package to the ATM for approval before the FPA letters are mailed. The ATE is responsible for reviewing the FPA package and is ultimately responsible for the accuracy and completeness of the documents.

(4) After the FPA letters are approved and signed by the ATM, the ATT will mail the FPA package to the partnership and PR.

(6) The case file will contain a copy of all forms and letters mailed to the partnership and PR. The ATE will ship the case file to:

Ogden BBA Operations
Arka Monterey Park Building
1973 North Rulon White Blvd, M/S 4705
Ogden, UT 84404-5402.

8.19.14.6.8 (MM-DD-YYYY)
Preparing the Case File and Closing Package
Revise paragraphs (1), (2) and (5), Delete paragraph (6)

(1) The assigned ATE will follow closing procedures from ATT.

(2) See IRM 8.20.7, Closing Procedures, for APS actions on updating ACMS fields after ATE ships the case to the Ogden BBA Operations as soon as administratively practicable, immediately releasing case files once the Appeals process is completed.

(5) If Appeals mails the short statute FPA: After shipping the FPA package along with case files to the Ogden BBA Operations, see IRM 8.20.7, Closing Procedures, for APS actions.

8.19.14.7.1.1 (10-19-2021)
Appeals TEFRA/BBA Team (ATT)
Revise paragraph (1) as follows:

(1) Appeals employees must submit a Support Request in ACMS for ATT assistance. Use of ATT is mandatory for NOPPA, Modification, FPA and all closing packages.

Follow the procedures in IRM 8.19.14.2.1 for assignment of an ATT Appeals Officer (ATT AO).

8.19.14.7.3 (MM-DD-YYYY)
Tax Court Cases
Revise paragraph (5) as follows, Delete paragraph (6).

(5) See IRM 8.20.5, Account and Processing Support (APS) Carding New Receipts, for information on case carding guidance for BBA cases on ACMS.

8.19.14.7.3.2 (MM-DD-YYYY)
Working Docketed BBA Cases in Appeals
Revise paragraph (1) as follows:

(1) After the petition has been answered and the case is assigned to an ATE, the ATE will work to settle the case by resolving the substantive and modification disputes. ATT and TCS will provide support services to assist in obtaining and producing documents for a settlement. If a settlement is reached with the PR, ATT will submit a Support Request to TCS to prepare a computation, which will be forwarded by the ATE to Counsel for preparation of decision documents. If a settlement is not reached with the PR, the ATE will prepare the administrative file for Counsel trial preparation.

8.19.14.7.3.3 (MM-DD-YYYY)
TCS Requests for Docketed BBA Cases
Revise paragraphs (1) and (2) as follows:

(1) All Support Requests are routed through ATT. The ATE should complete and forward the following documents to the ATM:

- Form 3608-A, Request for TEFRA Service,
- E-5402, and
- An ACM with an attached Schedule of Adjustments.

(2) After the ATM approves the E-5402, the ATE submits a Support Request, with attachments, to the ATT in ACMS. The ATT AO will submit a Support Request to TCS to prepare Form 15027, Partnership Summary of Approved Modifications and the Imputed Underpayments. Counsel may also use a Form 3608, Counsel Settlement Memorandum, or Form 1734, Transmittal Memorandum, detailing the settlement amounts.

8.19.14.7.3.6 (MM-DD-YYYY)
Tax Court Decision Appealed
Revise paragraph (2) as follows:

(2) After notification of the appeal is received, APS will update ACMS per IRM 8.20.7, Closing Procedures, and forward the case to Counsel, who will then route the case to DOJ.