INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Affected IRM: 8.21.6

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 updates for IRM 8.21.6, Statute Information on TEFRA Cases

This guidance incorporates ACMS procedures into IRM 8.21.6, *Statute Information on TEFRA 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 8.21.6 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-08-0826-0077, Appeals Case Management System (ACMS) procedure updates for IRM 8.21.6, Statute Information on TEFRA Cases

Throughout 8.21.6

- References to Appeals Centralized Database System (ACDS) will be changed to Appeals Case Management System (ACMS)
- 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 the Case Activity Record (CAR) will be changed to Case Action Record (CAR)
- References to Examination will be changed to Compliance
- 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 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 Appeals Officer (ATT AO)
- Removed links for IRM sections that have been superseded by this or another Interim Guidance Memorandum

8.21.6.3.1 (MM-DD-YYYY)
Account and Processing Support (APS) Statute Responsibility for TEFRA Key Cases
Revise paragraph (3) as follows:

(3) If the ATE inputs a change to the statute critical data field(s) to correct the statute of a newly assigned case, and the AIMS indicator = **Y**, the ATE must update that statute date and/or code on ACMS and submit an APS Support Request in ACMS to update the statute on AIMS. The ATE will select the PTM (Processing Team Manager) from the available menu options to submit the request to APS for assignment of the APS TE for the AIMS update. Once the request is routed to the PTM, it is assigned to an APS TE to make the change on AIMS, using Command Code AMSTUB. This automatically changes PCS.

8.21.6.3.2 (MM-DD-YYYY)
Appeals Technical Employees (ATE) Statute Responsibility for TEFRA Key Cases
Revise paragraph (3) as follows:

(3) The ATE makes an entry in the Case Action Record (CAR) stating that statute verification was made. When the statute of limitations in ACMS is inaccurate, the ATE must update that statute date and/or code on ACMS and submit an APS Support Request in ACMS to update the statute on AIMS. If the AIMS indicator = **Y**, the ATE will select the PTM from the available menu options to submit the request to APS for assignment of the APS TE for the AIMS update. Once the request is routed to the PTM,

it is assigned to an APS TE to make the change on AIMS, using Command Code AMSTUB. This automatically changes PCS.

8.21.6.3.2.1 (MM-DD-YYYY)
Protecting the Statute during Appeals Consideration
Revise paragraphs (5) and (6) as follows:

(5) When the statute consent form is executed by Appeals, the ATE will input the correct statute date(s) in ACMS. This should be done within five (5) days of execution. See IRM 8.21.2.5 for a discussion of actions taken by APS.

(6) The ATE will submit an APS Support Request to update the statute on AIMS within 5 workdays of receipt of the executed consent by the ATE.

8.21.6.3.2.4 (MM-DD-YYYY)
Final Tax Court Decisions
Revise paragraph (1) as follows:

(1) When Counsel settles a case or the decision of the Tax Court becomes final (generally 90 days after the Tax Court enters the decision), APS will update the statute on ACMS and AIMS.

8.21.6.4.1 (MM-DD-YYYY)
APS Responsibility for TEFRA Partner Cases
Revise paragraph (4)(b) as follows:

b. If there is an open TEFRA linkage, the APS employee will also input PICF 5 for the TEFRA partner case in ACMS.

8.21.6.4.2 (MM-DD-YYYY)
Appeals Technical Employee Responsibility for TEFRA Partner Statutes
Revise paragraphs (4) and (7) as follows:

(4) Corrections to the TEFRA one-year statute date must be completed by submitting an APS Support Request in ACMS.

(7) If there is a PICF Code 4 or 5 and the case is either a CIC corporation, Joint Committee, or other corporate specialty case, check TSUMYI to determine if there is an open TEFRA linkage (the one-year statute date field is either blank or contains an eight digit date) that is presently not controlled on ACMS as a reference return. If so, promptly notify APS to input the linkage on ACMS using the instructions in IRM 8.19.6.4.1.

Note: When cases with an open TEFRA linkage are properly carded on ACMS as reference returns, those with an eight-digit one-year statute date will appear

along with any other cases as part of the ATE's monthly statute report that is generated from ACMS.

8.21.6.4.4 (MM-DD-YYYY)
Statute Control by Appeals Technical Employees (ATE)
Revise paragraph (3) as follows:

(3) The ATE will review any PCS statute reports received from the ATT. When a PCS statute report is received, review the report for accuracy, including securing a current TSUMYI (if desired), and direct any questions about the report to the ATT.

a. If it is determined that there is a case on the report with an open TEFRA linkage (the one-year statute date field is either blank or contains an eight digit date), that is presently not controlled on ACMS as a reference return, promptly notify APS to input the linkage on ACMS using the instructions in IRM 8.19.6.4.

b. If the TEFRA partner case is no longer in Appeals jurisdiction (i.e., is now in Counsel, the Compliance Field Group, or the Appeals Quality Measurement Staff), follow the procedures contained in IRM 8.21.6.4.4.2

8.21.6.4.5.1 (MM-DD-YYYY)
Appeals Technical Employee (ATE) Actions on Consents
Revise paragraph (7) as follows:

(7) When an acceptable, signed consent is received, the ATE or other delegated individual will execute the consent and update the statute on ACMS and submit an APS Support Request in ACMS to update the statute on AIMS.

8.21.6.4.5.2 (MM-DD-YYYY)
Account and Processing Support (APS) Actions on Consents
Revise paragraph (2) and (3) as follows:

(2) Update, changes, or modifications to statute critical data fields of tax period, statute date and/or statute code must be completed in ACMS. Corrections, including corrections to the TEFRA one-year statute date, must be completed in ACMS. A validation of the statute critical data fields must also be completed in ACMS.

(3) Form 8339 or Form 8344 should also be completed and submitted to Ogden APS for updating the statute on PCS.

8.21.6.4.7.1 (MM-DD-YYYY)
Appeals Technical Employees Closing TEFRA Partner Cases
Revise paragraph (2) as follows:

(2) The case should be identified on ACMS as PICF 5, which will allow the ATE to generate an E-5402 that will include special routing to Ogden APS, a CPF, the Compliance Field Group, or Counsel.