INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

August 20, 2026

Control No. AP-08-0826-0078
Expiration Date: 8/20/2028
Affected IRM: 8.7.3

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 8.7.3, Domestic and International Operations Programs

This guidance provides general information for ACMS detailed in IRM 8.7.3, Domestic and International Operations Programs. 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.

It also includes Technical Guidance appraisers when referencing similar positions throughout this section.

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 Appeals and Specialized Examination Programs and Referrals (SEPR) 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 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.

Distribution: FOIA Library on IRS.gov

Attachment

cc: www.irs.gov

Attachment AP-08-0826-0078, Appeals Case Management System (ACMS) procedure updates for IRM 8.7.3, Domestic and International Operations Programs

8.7.3.1.5 (MM-DD-YYYY)
Terms and Acronyms

Add the following acronyms to the table:

ACMS	Appeals Case Management System
CAR	Case Action Record

Modify the following acronym in the table:

TS	Technical Specialist includes International Specialists, Technical Guidance Coordinators, Financial Products Specialists, Appraisers, Engineers, and Economists.

Delete the following acronym from the table:

ACDS	Appeals Centralized Database System

8.7.3.2 (MM-DD-YYYY)
Overview of Appeals Technical Guidance and International Operations
Modify paragraphs (2), (3), (4)a., (4)d., (5), and (7), and delete (8) as follows:

(2) Upon initial review of a case, Appeals Technical Employees (ATEs) should review the Appeals Issue Locator, located on Appeals SharePoint, for a list of coordinated issues requiring a referral. Before scheduling the initial conference on a coordinated issue, ATEs must submit a technical support request to Technical Guidance (TG) and/or International Operations following the procedures contained in IRM 1.4.28.10, Referrals to Appeals Technical Guidance, International Operations, and TEGE, and IRM 8.2.1.6, Preliminary Review of a Case – ATE. Some coordinated issues require the review and concurrence of the Technical Specialist (TS) before a proposed settlement is offered to the taxpayer. Both ACI and ACI RC issues require technical support requests.

(3) Refer the following issues to TG, International Operations, or both. Enter the feature code in the “Detail” section for the ACMS appeal. TG and International Operations programs have parallel roles and responsibilities except where this IRM notes a difference. If the feature code is missing, the ATE will enter it when submitting the technical support request.

a. International Issues (IC)
b. Appeals Technical Assistance Issue (AI)

(4)

a. All cases with international issues need the feature code “IC” (International Case) input on ACMS.

d. International Specialists also receive international issue support requests on both

coordinated issues and/or subject matter expert (SME) topics.

(5) TG will also receive support requests on SME issues and areas of law pertaining to appraisers, engineers, economists, passthrough entities, and financial products.

(7) References to TSs include International Specialists, TG Coordinators, Financial Products Specialists, Appraisers, Engineers, and Economists. See IRM 8.1.3.8, Technical Specialist.

8.7.3.3.1 (MM-DD-YYYY)
Appeals Coordinated Issues
Delete paragraph (6) and renumber subsequent paragraphs.

8.7.3.4 (MM-DD-YYYY)
Appeals Technical Specialists' Roles and Responsibilities
Modify paragraph (1)e., (1)p., and (1)r. as follows:

(1)

e. Works cases in the industry or specialty area, as time permits, either through a support request or as key ATE. When possible, they assist on the initial cases worked by Appeals in their area of expertise, especially Fast Track Settlement cases;
p. Maintains a Case Action Record (CAR) in ACMS when a support request is assigned. The record should summarize the nature of discussions, who was involved, and action taken by the TS.
   NOTE: The CAR is a combined case history. AO/ATCL and TS actions are included in a single action record for a particular Appeal Number.
r. Enters all time spent on general (i.e., not case-specific) technical matters in ACMS as indirect time. (See IRM 8.10.1.7.3, Indirect Time Categories and Definitions for Appeals Technical Employees.) All case-specific direct time will be applied to the applicable Appeal Number and/or support request.

8.7.3.5.2 (MM-DD-YYYY)
Review and Concurrence – ATE's Responsibility
Modify paragraph (7).

(7) When closing the case, the ATE will include in the remarks section that the TS concurs with the proposed disposition of the coordinated issue.

8.7.3.5.3.5 (MM-DD-YYYY)
Tracking of Information for Issues Settled under Delegation Order 4-25
Modify paragraphs (4) and (11), and delete paragraphs (4)a., (4)b., (5), (7), (9)a., (10)a., (12), (13) as follows:

(4) Once all documents necessary for the review and concurrence process are received

from Compliance, the TS reviews sections I – III of the form and reconciles them to the other case documents received.

(11) At the completion of the review and concurrence process, the Technical Specialist completes section V of the form and coordinates with his/her ATM for processing instructions. No managerial approval is required. The date the form is completed constitutes the closing date.

8.7.3.7.5 (MM-DD-YYYY)
Statutory Notices of Unagreed Listed Transactions and Related Penalties
Delete paragraph (2), and renumber subsequent paragraphs.
Modify old paragraphs (5) and (8) as follows:

(5) Appeals continues to prepare statutory notice language, the ACM, and shares any computational work that is complete with Compliance. See IRM 8.17.4.2, Information to Know Before Preparing Notices of Deficiency.

(8) Instruct APS to use “closing code 13” when closing these cases to Compliance for issuance of the statutory notice of deficiency.