INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

August 24, 2026

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Expiration Date: 8/24/2028
Affected IRM: 8.26.11

MEMORANDUM FOR ALL IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES

FROM: Steven M. Martin */s/ Steven M. Martin*
Director, Operations Support

SUBJECT: Appeals Case Management System (ACMS) procedure update for IRM 8.26.11, Rapid Appeals Process (RAP)

This guidance incorporates ACMS procedures into IRM 8.26.11, Rapid Appeals Process (RAP). 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. The guidance also includes changes related to the transition of Alternative Dispute Resolution (ADR) program management responsibilities to the ADR Program Management Office (ADR PMO).

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.

In March 2024, Appeals established the ADR PMO. The ADR PMO was created to revitalize existing ADR programs, pilot new initiatives, and collaborate with other business units to help taxpayers resolve tax disputes more efficiently. The ADR PMO has primary responsibility for all policy and program management for ADR programs and is supported by Appeals Policy.

Procedural Change: Specific procedural changes are contained 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 (https://www.irs.gov/privacy-disclosure/foia-library)

Attachment

Attachment AP-08-0826-0079, Appeals Case Management System (ACMS) procedure update for IRM 8.26.11, Rapid Appeals Process (RAP)

Throughout IRM 8.26.11

- 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 Case Activity Record (CAR) will be changed to Case Action Record (CAR).
- References to the Case Summary Card (CSC) will be changed to Case Summary (CS).

8.26.11.1.3 (MM-DD-YYYY)
Responsibilities
(1) The Director, Alternative Dispute Resolution Program Management Office (ADR PMO), is responsible for planning, managing, and directing the nationwide ADR programs for Appeals. See IRM 1.1.7.9, Alternative Dispute Resolution Program Management Office (ADR PMO). The executives with oversight of the Rapid Appeals Process (RAP) are:

- Appeals program oversight – Deputy Chief of Appeals
- Appeals policy oversight – Director, Operations Support

8.26.11.1.5 (MM-DD-YYYY)
Terms and Acronyms
Modify the table under paragraph (1).

(1) The table lists commonly used acronyms and their definitions:

Term	Acronym
Appeals Case Management System	ACMS
Appeals Officer	AO
Appeals Team Case Leader	ATCL
Alternative Dispute Resolution	ADR
Rapid Appeals Process	RAP
Fast Track Settlement	FTS
Other Common Appeals Acronyms	See IRM 8.1.1-1, Common Terms Used in Appeals

8.26.11.9 (MM-DD-YYYY)
ACMS Requirements
Modify paragraphs (1) through (5). Delete paragraph (6).

(1) Upon offering RAP, the ATCL/AO assigned to the case must add Feature Code RP to the case in ACMS. The ATCL/AO also must update the Case Action Record (CAR) with Action Type “Rapid Appeals (RP)” and Subtype “RAP Offered (RO).”

Note: Once RAP is offered, the Feature Code RP must remain on the case.

(2) If RAP is rejected, the ATCL/AO must enter the Action Type “Rapid Appeals (RP)” and the appropriate Subtype on the rejection date to indicate who rejected it:

- RAP Rejected by Exam (RJE)
- RAP Rejected by Taxpayer (RJT)
- RAP Rejected by Appeals (RJA)

(3) If RAP is accepted, the ATCL/AO must enter Action Type “Rapid Appeals (RP)” with Subtype “RAP Accepted (RA)” on the date all parties accept RAP. At the conclusion of RAP, the ATCL/AO will input Action Type “Rapid Appeals (RP)” and the appropriate Subtype to indicate the outcome of RAP:

- RAP Concluded Agreed (RCA)
- RAP Concluded Partial Agreement (RCP)
- RAP Concluded Unagreed (RCU)

(4) If RAP concludes because a party withdraws from the process, the ATCL/AO must input Action Type “Rapid Appeals (RP)” and the appropriate Subtype on the withdrawal date to indicate who withdrew:

- RAP Withdrawn by Exam (WDE)
- RAP Withdrawn by Taxpayer (WDT)
- RAP Withdrawn by Appeals (WDA)

(5) ACMS allows multiple uses of RAP Action/Subtype codes to record actions separately for each issue. If RAP is tracked separately by issue, for each issue, the ATCL/AO must enter Action/Subtype “Rapid Appeals (RP)”/”RAP Offered (RO)” and all subsequent applicable RAP codes.