INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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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 updates for IRM 8.26.3, Fast Track Mediation for Collection Cases

This guidance provides general information for ACMS detailed in IRM 8.26.3, Fast Track Mediation for Collection (FTMC) Cases, and supersedes AP-08-1125-0027, Appeals Case Management System (ACMS) procedure updates for IRM 8.26.3, Fast Track Mediation for Collection Cases. 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. This guidance also provides changes for how Compliance submits Fast Track Settlement (FTS) requests to Appeals and when Account and Processing Support (APS) cards cases into 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: ACMS Release 1 focused on Collection Appeals work. Release 2 focused 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 ACMS Home Page. This site contains links for helpful information with ACMS, training documents, etc.

Effect on Other Documents: This guidance supersedes AP-08-1125-0027, Appeals Case Management System (ACMS) procedure updates for IRM 8.26.3, Fast Track Mediation for Collection Cases. 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

cc: www.irs.gov

General revisions and process changes:
Compliance will now submit Fast Track Mediation for Collection (FTMC) requests to Appeals electronically through the Appeals Shared Programs Hub. If an FTMC request is received in Appeals via email per prior procedures, Appeals Team Managers (ATMs) will instruct Compliance to submit the request electronically through the Appeals Shared Programs Hub. The request will be treated as received on the day it is submitted through the Appeals Shared Programs Hub. See IRM 8.26.3.3, Initiating the FTMC Process, as modified by this guidance.

ATMs should ensure their employees who have had mediation training are identified as mediators in Appeals Case Management System (ACMS). To review or update the mediator field in ACMS:

1. Type the employee's name in the search box but don't press enter.
2. To the left of the search box, click the drop-down arrow, select Contacts and press enter.
3. The employee's name will appear in a list called Contacts in the main window.
4. Click the employee's name to open their contact record.
5. Scroll down to the Mediator section.
6. Click the pencil icon to the far right of the Mediator field.
7. Check the mediator box.
8. Click Save at the bottom of the screen.

Revisions to IRM 8.26.3, Fast Track Mediation for Collection (FTMC)

Cases: Throughout IRM 8.26.3:

- 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.

8.26.3.1.4 (MM-DD-YYYY)
Program Management and Review
Revised paragraph (1).

(1) Using Appeals Case Management System (ACMS) data, Appeals compiles and distributes monthly reports on Alternative Dispute Resolution (ADR) initiatives, including full year performance and year-to-date comparisons of closures, receipts, and average days to settle and close cases, etc. for each ADR initiative. Appeals shares the monthly report with leadership and key stakeholders. Appeals also holds ADR stakeholder meetings to report on ADR program data and activities.

8.26.3.3 (MM-DD-YYYY)
Initiating the FTMC Process

Revise paragraph (6) and add new paragraphs (7) through (9).

(6) Within three business days of securing the necessary signatures on Form 13369, Collection will provide a copy of the completed FTMC request to the taxpayer and submit the approved FTMC Package to Appeals for final FTMC acceptance. Collection will submit the FTMC Package to Appeals through the Appeals Shared Programs Hub SharePoint site and attach the FTMC Package to the Electronic Case Receipts (ECR) form. SB/SE will not send the entire administrative file. See Fast Track Mediation – Collection for instructions for submitting the FTMC Package to Appeals.

(7) An FTMC request includes the following:

a. Form 13369, signed by both parties.
b. Taxpayer's written summary of their position with respect to the disputed issues. This is not treated as a formal protest, and a formal protest is not required.
c. Collection's written summary of its position with respect to the disputed issues.
d. Full reasonable collection potential (RCP) computation for an OIC case, which will generally consist of the Income/Expense and Asset/Equity Tables (IET and AET), or a full trust fund computation in a TFRP case.

   Note: All documents submitted with Form 13369 are available to the other party.

(8) Account and Processing Support (APS) will establish FTMC requests received through ECR in ACMS, generally within two business days of the ECR submission. See IRM 8.20.14.7, Fast Track Mediation – Collection (FTMC) Case Carding. Once the FTMC request is established on ACMS, the Appeal Record created for the FTMC request will automatically route to the appropriate Area queue.

(9) Area Technical Advisors (TAs) will assign the FTMC request to an Appeals team as soon as they appear in the Appeals Awaiting Assignment list view. FTMC requests will contain "FTMC" in the ADR column of this list view.

8.26.3.6 (MM-DD-YYYY)
FTMC Procedures for Appeals
Revise paragraphs (1) and (4).

(1) FTMC Packages require expedited review to ensure a timely response to Collection. ATMs will monitor their Appeals Awaiting Assignment list view for cases with "Fast Track Mediation - Collection" in the ADR column. The ATM will complete the following actions within **one week** of the Appeal Received Date shown in ACMS:

- Review the FTMC package for completeness and eligibility.
- Make a preliminary decision on whether to accept the request.

- Assign the request to an Appeals Officer.
- Contact the SB/SE Group Manager to inform them of the status of the request.

(4) The ATM will contact the Appeals FTMC program analyst to discuss mediation eligibility and other mediation-related issues.

8.26.3.6.1 (MM-DD-YYYY)
FTMC Request Accepted
Revise paragraph (1).

(1) If the FTMC request is accepted, the ATM will take the following actions within **one week** of the Appeal Received Date in ACMS:

a. Sign and date the Form 13369.
b. Enter Action Record FT-AC in the Case Action Record (CAR).
c. Inform the Collection Group Manager the FTMC request has been accepted.
d. Assign the case to an Appeals Officer to serve as the FTMC Appeals mediator.

8.26.3.6.2 (MM-DD-YYYY)
FTMC Request Denied
Revised paragraph (1).

(1) If Appeals determines the case does not qualify, or is otherwise not accepted, for FTMC, the ATM will take the following actions within **one week** of the Appeal Received Date in ACMS:

a. Notify the taxpayer of the denial.
b. Notify the Collection Group Manager of the denial.
c. Enter Action Record FT-DN in the CAR.
d. Assign the case to an Appeals Officer to complete ACMS closing actions. See IRM 8.26.3.8.1.

8.26.3.7 (09-27-2017)
Conducting an FTMC Session
Revise paragraph (2).

(2) The Appeals mediator schedules the mediation session with the taxpayer and Collection within **one week** after case assignment. The Appeals mediator shares participant information with both parties and has the authority to limit the number of participants.

8.26.3.8 (MM-DD-YYYY)
Securing Closing Documents
Revise paragraph (3).

(3) The mediator attaches the signed Form 13370 to the case in ACMS and closes the FTMC case.

8.26.3.8.1 (09-27-2017)
FTMC Closing Procedures for Appeals Officers
Revise paragraph (1) and (2) add new paragraph (3) and (4).

(1) An Appeals Officer will be assigned the FTMC case even if it is denied to properly submit the case for closure from ACMS.

(2) Regardless of the type of closure, certain action records are required in ACMS before the case can be closed on ACMS. Ensure the following Action Records are present on the CAR prior to submitting the case for closure:

- FT-AC to indicate the FTMC request was accepted or FT-DN to indicate the FTMC request was denied.
- FA-NST with a comment that Taxpayer First Act (TFA) case file access in not applicable in FTMC.
- TC-SCM or CO-UAL to document the first contact with the taxpayer. If the case was denied or withdrawn, enter Action Record TC-SCM or CO-UAL with a comment explaining how and when the taxpayer was notified of the denial decision.
- CF with the appropriate subtype to document the date of the FTMC session. CF-NN may be used to document that a conference was not needed.
- DM with an explanation of the outcome.

(3) Submit the case for approval in ACMS and complete the necessary closing information. The closing information will populate on the E-5402 and should include the following information:

a. Closing Code. Select the appropriate option:
    - 14 – Mediated - Agreed
    - 15 – Mediated - Unagreed
    - 16 – Mediated Partially Agreed
    - 01 – Rejected/Denied/Withdrawn

b. Resolution Reason. Select the most appropriate option from the drop-down menu.

(4) ATM will review the FTMC Closing Package and the ACMS Appeal Record for completeness before approving for final closure. The case will auto-close on ACMS. It will not be forwarded to APS.