INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

September 8, 2026

Control No. AP-08-0926-0083
Expiration Date: 9/8/2028
Affected IRM: 8.18.1

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 8.18.1, Valuation Assistance Procedures

This guidance provides general information for ACMS detailed in IRM 8.18.1, Valuation Assistance 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.

It also updates references to the U.S. Department of Justice's Tax Division following the transfer of Tax Division functions to the Civil Division and the Criminal Division. See AG Order No. 6508-2025 (90 FR 57139).

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) 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.

Attachment

cc: www.irs.gov
FOIA Library on IRS.gov

Attachment AP-08-0926-0083, Appeals Case Management System (ACMS) procedure updates for IRM 8.18.1, Valuation Assistance Procedures

8.18.1.1.1 (MM-DD-YYYY)
Background

Paragraphs (4) and (6) are revised as follows:

Modify the fifth bullet under paragraph (4) by deleting “Tax Division”.

(6) All referrals made to Art Appraisal Service (AAS) by Appeals employees are required to be made via a support request in Appeals Case Management System (ACMS) and all other referrals are required to be submitted via the Specialist Referral System (SRS). See Specialist Referral System.

8.18.1.3.1 (MM-DD-YYYY)
Assignment of Case on SRS

Paragraphs (1) and (4) are revised as follows:

(1) Art valuation referrals will be submitted via SRS or ACMS support request (see IRM 8.18.1.1.1, Background) and assigned to an appraiser by the AAS Supervisory Appraiser or Lead Appraiser generally within five business days after assessing the case for statute of limitations (SOL), completeness of submission, specific customer request, need for the Panel review, and other criteria.

(4) Upon assignment, SRS or ACMS notifies the customer of the assigned appraiser.

IRM 8.18.1.5.2 (MM-DD-YYYY)
Time Reporting

Add paragraph (4):

(4) For cases received from Appeals employees via ACMS support request, the AAS appraiser will continue to record case actions in Appeals Centralized Database System (ACDS)/Arts Valuation. Direct time captured on support requests in ACMS should be captured in ACMS. If an AAS appraiser works a support request in ACMS, the time spent working the request in ACMS should be entered in ACDS/Arts Valuation using the indirect time category Line 22, Memo1 and add "ACMS" in the text box. Employees in this situation should confirm their time is balanced on both systems throughout the month. Managers and technical advisors of these employees should do the same.

8.18.1.8.1 (MM-DD-YYYY)
Appraiser’s Closing Procedures

Add the following note to step 5):

NOTE: If the case was received via an ACMS support request, the appraiser will upload, to the parent Appeal of the ACMS support request, a copy of the Case Activity Record from ACDS/Arts Valuation, the signed memorandum/report, and a completed Form 8256, Art Valuation.

8.18.1.9.1 (MM-DD-YYYY)
Working Appeals Cases

Paragraph (2) is revised as follows:

(2) Requests for art valuation assistance should be made via a support request in ACMS.

8.18.1.13 (MM-DD-YYYY)
Expert Assistance in Litigation

Modify paragraph (2) by deleting “Tax Division of the”.