DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

INDEPENDENT OFFICE
OF APPEALS

November 24, 2025

Control No. AP-08-1125-0020
Expiration Date: 11/24/2027
Affected IRM: 8.23.2

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) – IRM 8.23.2,
                            Receipt and Control of Non-Collection Due Process (CDP) Offers

This guidance provides general information about ACMS. 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 will focus on Collection-sourced case work, while additional ACMS releases will incorporate the remaining workstreams. 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 Intranet page – Appeals Case Management System (ACMS). This site will contain links for helpful information with ACMS, training documents, etc.

Effect on Other Documents: Portions of this guidance will be incorporated into affected manuals 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

General changes to all of 8.23.2, including all Exhibits:
All references to ACDS will be replaced with ACMS.
All references to WUNO will be replaced with Appeals Number (APN).
All references to ACDS Update request and Appeals Shared Programs Hub – Home (sharepoint.com) will be replaced with Support Requests.
All references to the Case Activity Record (CAR) will be replaced with Case Action Record (CAR).
Feature code "DP" has been obsoleted.

8.23.2.2 (MM-DD-YYYY)
Assignment of Doubt as to Collectibility (DATC) OIC Appeals
Revised (3) as follows:
(3) The ATM will check Appeals Case Management System (ACMS) for new OIC Appeal Number receipts and assign the Appeal Number to an ATE to work the case.

8.23.2.3 (MM-DD-YYYY)
Receipt, Initial Case Review and Statute Controls
Revise (3), (6), (7) as follows:
(3) a and b: Replace all references to ACDS Update request and Appeals Shared Programs Hub – Home (sharepoint.com) with Support Requests on ACMS to make the necessary corrections.
(6) Remove reference to WUNO and replace with Appeal Number (APN).
(7) Remove ACDS feature code reference and replace with ACMS feature code chart.

8.23.2.3.4 (MM-DD-YYYY)
Requesting Account Corrections
(1) When you encounter a situation where a correction needs to be made to IDRS, request APS complete the correction. Submit a Support Requests on ACMS, request type 'Account Processing' and follow the prompts for the applicable update.

8.23.2.5 (MM-DD-YYYY)
Transfer of OIC Cases
Modify (7) as follows:
(7) The appropriate action must be recorded in ACMS when a transfer request is allowed or denied. Create an action record and select Transferred (TR) as the action type. Use one of the following Action Subtype codes:
- Misrouted (MR)
- Other (OT)
- Transfer for grade level (GR)
- Transfer for related appeals purpose (RL)
- Transfer/Reassignment due to F2F (FF)

Select the appropriate Appeals Area Queue. Enter all appropriate action comments regarding the transfer. Submit the request.

8.23.2.6.2 (MM-DD-YYYY)
Premature Referral Issues – Other Issues
Modify (6) as follows:
(6) Collection will occasionally receive an appeal of a joint offer that is signed only by one individual. (See IRM 5.8.7.7.5(5), Rejection Appealed). If Collection did not take appropriate action to perfect the appeal request, do **not** return the case as premature. The appeal will only be considered for the spouse who signed the request for appeal. If both spouses are included in the appeal, initiate a new support request to take corrective action. See IRM 8.23.2.3.4, Requesting Account Corrections.

Exhibit 8.23.2-1 (MM-DD-YYYY)
Open Tax Increase Prevention and Reconciliation Act of 2005 (TIPRA) Review
Modify table as follows:
Step 5: Obsolete entire step.