



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

November 24, 2025

Control No. AP-08-1125-0021
Expiration Date: 11/24/2027
Affected IRM: 8.23.3

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 8.23.3,
Evaluation of Offers in Compromise

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: This guidance may be incorporated into affected IRMs 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 8.23.3, 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).

Form 5402 has been replaced with E-5402.

Note: The 'printable view' captures the information formally on the F5402.

8.23.3.4.1.4 (MM-DD-YYYY)

Requesting an Appeals Referral Investigation (ARI)

Revise paragraphs (3), (4), and (5) as follows:

(3) Create an action record in ACMS and follow prompts. Section action type 'Suspense (SU)'. Select action subtype 'Referral Investigation Issued (RI)'. Enter date for reminder task (default is 45 days). Enter subject for reminder task. Select 'Finish' to complete action record.

(4) Keep the case in suspense until the ARI is completed.

(5) Once the ARI is returned, take the case out of suspense by creating an action record. Section action type 'Suspense (SU)'. Select action subtype 'Referral Investigation Returned (RT)'. Enter appropriate action comments. Complete action request.