



INDEPENDENT OFFICE  
OF APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

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Affected IRM: 8.21.5

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 Statutes on Collection Cases

This guidance provides procedures for integrating ACMS to the Statutes on Collection Cases. Please distribute this information to all impacted employees within your organization.

**Purpose:** This guidance is issued to update IRM procedures reflecting the functionality and process changes 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 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](http://www.irs.gov)

#### **8.21.5.1 (MM-DD-YYYY)**

##### **Program Scope and Objectives**

(3) Policy Owner: Director, Operations Support.

(4) Program Owner: Director, Policy, Planning, Quality, and Analysis (PPQ&A).

#### **8.21.5.2 (MM-DD-YYYY)**

##### **General Overview of Collection Statutes**

(4) When working Collection cases, you are responsible for:

- Reviewing or determining the appropriate statute controls for cases in your inventory
- Determining when suspension is applicable
- Notating short statute cases
- Updating incorrect statutes on ACDS and ACMS

#### **8.21.5.2.1 (MM-DD-YYYY)**

##### **All Employees Responsibility - Collection Issues**

(2) Within 30-calendar days from receipt of any Appeals case (except CAP & TFRP cases), you will review the file to determine that all statute dates are correctly shown on the ACDS and ACMS systems.

(4) You must make an entry in the appeals case history to indicate that you verified the statute date. You should also explain any unusual circumstances pertaining to the statute of limitations in the history. For specific documentation requirements, see IRM 8.22.5.3.2, Documentation Requirements - CDP Statute Controls and Verifications, when working CDP cases, IRM 8.25.2.3, TFRP Initial Statute Verification Requirements, when working TFRP cases, and IRM 8.23.7.4, Initial Case Review and Statute Controls, when working non-CDP OIC cases.

#### **8.21.5.7.1 (MM-DD-YYYY)**

##### **Determining if an OIC Mandatory Acceptance May Apply**

(2) If the OIC meets one of these criteria, you must determine the IRS received date.

- Review the Form 656 or Form 656-L for the IRS received date.

**Note:** If there are multiple date stamps, use the earliest date stamp when determining the TIPRA date.

- Use this date as the IRS received date for the 24-month period unless a history entry, or other information in the file, indicates the Form 656 was received earlier than this date.

**Note:** The IRS received date is the starting date for determining the 24-month period.

- Add 24 months to the IRS received date. This is the date the offer will be deemed to be accepted under IRC 7122(f). It is also the date which is used in the earliest statute date field on ACMS. Confirm this date matches the date in the earliest statute date field on the "Summary" tab for the years on the Form 656. If the date is not correct, make a case history entry in ACMS addressing why the Statute

Date is incorrect and update ACMS "Summary" tab to reflect the correct Statute Date.

#### **8.21.5.7.2 (MM-DD-YYYY)**

##### **Reporting the 24-Month Mandatory Acceptance of an Offer in Compromise**

(1) If it appears the 24-month period may have expired, the hearing officer or Tax Examiner should:

- Make a case history entry into ACMS explaining the circumstances. Be sure to fully explain what happened, including any unusual or mitigating circumstances.
- Notify your manager of the potential mandatory acceptance of the Offer in Compromise.
- Assist the manager in the completion of the preliminary memorandum reporting the lapse of the 24-month period and the mandatory acceptance.

**Note:** Preparation of the memorandum, as described below, will be the responsibility of the manager of the discovering employee. See IRM 8.21.5.7.3, Preparing the Memorandum When Multiple Appeals Teams and Functions are Involved, when more than one employee handled the case that contributed to the mandatory acceptance.

(2) The Appeals Team Manager (ATM) or Processing Team Manager (PTM) should:

- Review the case history, case documentation, as well as all other relevant information, to determine if further administrative action or disciplinary action is warranted.
- Immediately notify their Area Director or Area Manager of the potential 24-month mandatory acceptance. The Area Director or Area Manager will notify their respective Director.
- Within 10 workdays of the discovery of the lapse of the 24-month period, the ATM will prepare a preliminary memorandum to their Area Director or Area Manager. The ATM should ensure the responsible employee(s) provide input to the completion of the memorandum. At the same time, a copy of the memorandum should be forwarded to the Program Analyst responsible for IRM 8.21.5, Statutes on Collection Cases, and the Executive Assistant to the Chief, Appeals. The Program Analyst will ensure the information is included on the appropriate reports.
- This memorandum should, with the facts known at the time it is prepared, explain the reason(s) the 24-month period expired without a decision being made on the OIC.
- The ATM, or PTM, should ensure Counsel review of the 24-month expiration has been requested, when appropriate.

(3) The final memorandum from the ATM should be processed as follows:

- a. Once it has been determined that the decision was not made timely on the OIC, within 24 months of receipt, and a mandatory acceptance of an offer has occurred under TIPRA, the taxpayer must be issued an acceptance letter. The reason for the acceptance of the offer is, "Your offer was accepted under Internal Revenue Code section 7122(f) because we did not make a determination within 24 months of receiving your offer."

Attachment AP-08-1125-0024, Appeals Case Management System (ACMS) procedure updates for Statutes on Collection Cases

- b. The Area Director should review the final memorandum and, if acceptable, sign the memorandum next to their name.
- c. If they wish to add additional information, or change the administrative or disciplinary actions, they should add a cover memorandum to the appropriate Director (Collection Appeals, Examination Appeals, or Specialized Examination Programs and Referrals) and forward it with the ATM's memorandum within 10 workdays of receipt.
- d. The Director is responsible for final review, and approval, and will sign the appropriate memorandum. If they wish to add additional information, or change the administrative or disciplinary actions, a cover memorandum should be added.
- e. The Director (or designee) will send a copy of the approved memorandum(s) to the Program Analyst responsible for IRM 8.21.5, Statutes on Collection Cases, and the Executive Assistant to the Chief, Appeals.
- f. The Program Analyst will ensure the information from the final memorandum(s) is included in the appropriate reports.