DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

INDEPENDENT OFFICE
OF APPEALS

November 24, 2025

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Expiration Date: 11/24/2027
Affected IRM: 8.26.3

MEMORANDUM FOR DIRECTOR, COLLECTION APPEALS

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 procedures for integrating ACMS to IRM 8.26.3, Fast Track Mediation for 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 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

8.26.3.1.4 (MM-DD-YYYY)
Program Management and Review
(1) Using Appeals Case Management System (ACMS) data, Appeals compiles and distributes monthly reports on Alternative Dispute Resolution (ADR) initiatives, to include 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 Appeals leadership and key Appeals stakeholders. Appeals also holds ADR stakeholders meetings to report on ADR program data and activities.

8.26.3.6.1 (MM-DD-YYYY)
FTMC Request Accepted
(1) If the FTMC request is accepted, the ATM will:

    a) Date the Form 13369
    b) Provide a copy of the dated Form 13369 to the Appeals Account and Processing Support (APS) who will create the FTMC case in ACMS, identified by the 'Fast Track Mediation (FT)' feature code.

Note: Although FTMC issues are not typically related to specific tax periods, APS will input the FTMC case in ACMS using the earliest tax period to meet ACMS input requirements.

    a) Notify the Collection group manager
    b) Select an appeals officer (AO) or settlement officer (SO) to serve as the FTMC Appeals mediator
    c) Assign the case within two business days of receipt of the Form 13369

8.26.3.8 (MM-DD-YYYY)
Securing Closing Documents
(3) To close the FTMC case:
    a) The Mediator attaches the original Form 13370, Fast Track Mediator's Report, to ACMS.
    b) The Mediator then submits the case for closure to their ATM in ACMS, using the closing codes found in IRM 8.26.3.8.1, FTMC Closing Procedures for Appeals Mediators.
    c) The ATM initials and dates the Form 13370 and attaches the signed form to ACMS.
    d) When the ATM approves the case closure, ACMS will forward the FTMC case to APS for final closing actions.