



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

November 24, 2025

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Affected IRM: 8.22.4

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 IRM 8.22.4, Collection Due Process Appeals Program

This guidance provides procedures for integrating ACMS into the Collection Due Process (CDP) workstream detailed in IRM 8.22.4, Collection Due Process Appeals Program. 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

8.22.4.2.5 (MM-DD-YYYY)

Attach Certain Documents to ACMS

(1) Regardless of how the CDP case file is managed (as a paper file, electronic, or a hybrid of the two), certain key documents should always be attached electronically to the Appeals Case Management System (ACMS) record. This will ensure the secure storage and ease of availability of these key documents.

(2) Documents should be attached electronically to the ACMS documents tab.

(3) These documents include the following:

- Appeals Case Memorandum (ACM) or NOD Attachment
- Counsel Memoranda
- Notice of Determination (NOD) or Decision Letter
- Message files from Taxpayer Digital Communications (TDC)
- Written verification of IRC 6751(b)(1) supervisory approval of certain penalties; See IRM 8.22.5.4.2.1.7, Supervisory Approval of Certain Penalties
- Form 14559, Appeals Offer in Compromise Memorandum
- Form 14561, Income and Expense / Asset Equity Calculation Table
- Form 12256, Withdrawal of Request for Collection Due Process or Equivalent Hearing
- Form 12257, Summary Notice of Determination and Waiver of Judicial Review
- Form 2209, Courtesy Investigation
- Form 2261, Collateral Agreement (any)
- Form 3870, Request for Adjustment
- Letter 3978, Supplemental Notice of Determination
- Letter 4000, Last Opportunity
- Form 4183, Recommendation re: Trust Fund Recovery Penalty Assessment
- Form 433-D, Installment Agreement
- Letter 5490, Appeals Offer in Compromise Acceptance
- Letter 5521, Offer in Compromise Acceptance - Doubt as to Liability
- Form 656, Offer in Compromise
- Form 656-L, Offer in Compromise (Doubt as to Liability)
- Form 7249, Offer Acceptance Report

Note: When created in ACMS, some of the items listed above *may* already be systemically attached electronically to the system.

Note: This list is not all inclusive. Other attachments may also be included.

(4) See Exhibit 8.22.4-4, CDP Naming Conventions for Documents Attached to ACMS, for appropriate file naming conventions for certain uploaded documents.

8.22.4.2.6 (MM-DD-YYYY)

Destruction of Paper Documents

(1) Appeals manages an increasing number of CDP cases via electronic means. This process renders most paper documents obsolete once they have been scanned and uploaded to ACMS.

Note: See IRM 8.22.4.2.7 for more information.

8.22.4.2.7 (MM-DD-YYYY)

Retain Related Paper Files When Closing

(1) Retain with the CDP case any related Appeal Number or all other paper files, such as OIC files, that were used in making your determination. If a NOD is issued, these related paper files should be suspended along with the CDP administrative file, whether the CDP was managed as a paper file, fully electronically, or as a paper and electronic hybrid. For more information, see IRM 8.20.6.21.2, CDP Notices of Determination (NOD), and IRM 8.22.9.2, Administrative Record.

Exhibit 8.22.4-3 (MM-DD-YYYY)

Common Terms and Acronyms Used in Collection Due Process

Add the following rows to the table:

ACMS	Appeals Case Management System
APN	Appeal Number

Exhibit 8.22.4-4 (MM-DD-YYYY)

CDP Naming Conventions for Attachments to ACMS

(1) For uniformity, the table below provides naming conventions to be used when documents are attached to ACMS:

Note: The table itself remains unchanged.