



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Affected IRM: 8.22.5

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 IRM 8.22.5, Receipt, Control and Pre-Conference
Considerations

This guidance provides procedures for integrating ACMS into the Collection Due Process (CDP) workstream detailed in IRM 8.22.5, Receipt, Control and Pre-Conference Considerations. 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 will 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

8.22.5.2 (MM-DD-YYYY)

Initial Review and Case Controls

- (1) This section provides initial case review instructions for:
 - a) Premature referrals
 - b) Case creation issues
 - c) Ensuring proper case category and subcategory
 - d) Case history documentation requirements for initial case review
- (4) The legal requirements for documenting verification of compliance with legal and administrative procedures, proper assessment of the tax and penalties, and proper issuance of the CDP notice are met by documenting such in the attachment to the Notice of Determination or Decision Letter. However, good case management practices dictate documenting these items in the case history as each are verified.

8.22.5.2.2 (MM-DD-YYYY)

eCase Overview

Removed subsection as eCase will not exist in ACMS.

Renumbered to 8.22.5.2.2 (MM-DD-YYYY)

Summary Tab

- (1) APS establishes the case, or Appeal Number, on ACMS using:
 - a) Form 14461, Transmittal of CDP/Equivalent Hearing Request, for Field ~~Collection~~ ^{Collection}
 - b) Form 12153-B, Referral Request for CDP Hearing from ACS Support, for ACS cases
 - (2) After establishing the Appeal Number on ACMS, the summary tab highlights critical elements of the Appeal Number.
 - (3) The Appeals employee assigned the case is responsible for reviewing the following to ensure the accuracy of the information on the summary tab:
 - Form 12153, Request for a Collection Due Process or Equivalent Hearing
 - Form 14461, or Form 12153-B,
 - CDP lien or levy notice issued by Collection
- Note:** ACS Letter LT11 is available on Control D through the ACS CDP Coordinator. ACS also enters the USPS received date on the CDP-Certified Mail Repository (CDP-CMR). See the Appeals CDP SharePoint for links entitled ACS CDP Coordinators, for Control-D information. To obtain copies of SNOD/CML information, submit an ACMS support request.
- (4) A request for a CDP hearing includes **all** periods listed on the CDP lien and/or levy notice, even if not listed on the hearing request. The periods on the CDP notice and the periods on the summary tab must be the same unless the taxpayer specifically excludes a tax period on his or her hearing request.
 - (5) When adding or removing CDP tax periods to the summary tab, submit a support request asking APS to input to the new periods a TC 971 with AC:

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- 275 for a timely CDP hearing
- 278 for an EH
- 630 standalone levy **or** combination lien and levy hearing

(6) If a taxpayer subsequently withdraws some tax periods from the CDP hearing, see IRM 8.22.5.2.5, CDP Withdrawals.

(7) If the periods on the summary tab are not consistent with the taxpayer's hearing request, see IRM 8.22.5.2.2.4 for instructions on making updates to the summary tab.

Renumbered to 8.22.5.2.2.1 (MM-DD-YYYY) Separate Related Appeal Numbers (APN)

(1) A case involving one taxpayer may require multiple Appeal Numbers. Separate related cases each have their own unique Appeal Number.

(2) Removed.

Renumbered to (2) Separate Appeal Numbers are appropriate in the following instances:

- a) One taxpayer owes both Business Master File (BMF) and Individual Master File (IMF) taxes
- b) A BMF case has multiple, but related, entities with multiple Employer Identification Numbers (EINs)
- c) A case involving a husband and wife with a joint income tax liability (MFT 30) and one spouse also owes a separate income tax liability
- d) Cases in which some periods are timely CDP and others are EH
- e) Separate CDP-OIC Appeal Number preliminarily rejected by Compliance and Appeals is making a final determination on acceptability of the OIC collection alternative.
- f) Removed
- g) Removed

Note: Appeal Numbers that should be separate must be corrected through a support request. See IRM 8.22.5.2.2.4 below for instructions on making changes to the summary or details tab.

(3) The following are examples of when a separate Appeal Number is necessary:

- Taxpayer husband (TPH) and wife (TPW) jointly owe a Form 1040 (MFT 30) liability for 2024 and TPH also owes a separate MFT 30 for 2021.
- TPH and TPW owe a joint MFT 30 for 2024 and TPH also owes a separate MFT 55 Trust Fund Recovery Penalty.
- TPH and TPW owe joint MFT 30 for 2022. TPW submitted an innocent spouse claim for 2020. Refer to IRM 8.22.8.8.3, Appeals Processing of IS Claim Related to CDP Case, for account mirroring information.
- Individual taxpayer submits Form 12153 requesting CDP and EH for MFT 30 debts for years 2024 and 2023. The taxpayer is entitled to a CDP hearing for 2024 and an EH for 2023.
- IRS issued two CDP notices on the same day as follows:
 - CDP levy notice for MFT 30 for years 2023 and 2024, and
 - CDP lien notice for MFT 30 for years 2022, 2023, and 2024
- The taxpayer submitted a timely hearing request for both a CDP levy hearing for

- years 2023 and 2024 and a CDP lien hearing for years 2022, 2023, and 2024.
 - Individual taxpayer owes MFT 30 and **Form 941** (MFT 01) tax as a sole proprietor.
 - A group of three shareholders operate three related hospitals as separate corporations with separate Employer Identification Numbers (EINs).
- (4) The following situations would not require a separate APN:
- Individual taxpayer owes MFT 30 and MFT 55.
 - TPH and TPW owe joint MFT 30 for 2023 and 2024. The 2023 return was filed with TPH listed as the primary Social Security Number (SSN) and the 2024 return was filed with TPW listed as the primary SSN.
 - Corporate taxpayer owes Form 941 (MFT 01) and Form 1120 (MFT 02).

Renumbered to 8.22.5.2.2.2 (MM-DD-YYYY)

CDP Case Type

(2) Combination CDP lien and levy cases present challenges when making sure ACMS accurately captures the correct case type and tax periods. The following table has information and examples explaining how to verify the accuracy of the

Category/Subcategory code in combination cases:

IF...	AND...	THEN...
Taxpayer was issued both CDP lien and CDP levy notices	Taxpayer checked both the "Filed Notice of Federal Tax Lien" and "Proposed Levy or Actual Levy" boxes on the Form 12153	Independently determine the timeliness of the hearing request for each CDP notice. See IRM 8.22.5.3.1 through IRM 8.22.5.3.1.5 below.
The taxpayer simultaneously requested a CDP hearing for both lien and levy	The hearing request is: <ul style="list-style-type: none"> • Timely - CDP lien • Timely - CDP levy 	Category = Collection Due Process Subcategory = Timely CDP Lien & Levy
The taxpayer requested and qualified for an EH Note: See also IRM 8.22.5.3.1.2 below for information on the timeframe for requesting an EH.	Hearing request is: <ul style="list-style-type: none"> • Timely - CDP lien • Untimely - CDP levy 	Requires two Appeal Numbers: Category = Collection Due Process Subcategory = Timely CDP Lien Category = Collection Due Process Subcategory = Equivalent Hearing-Levy
The taxpayer requested and qualified for an EH for both lien and levy	Hearing request is: Untimely - CDP lien & levy	Category = Collection Due Process Subcategory = Equivalent Hearing-Lien & Levy

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Taxpayer checked both the "Filed Notice of Federal Tax Lien" and "Proposed Levy or Actual Levy" boxes on the Form 12153	Taxpayer was issued a CDP levy notice but not a CDP lien notice	Category = Collection Due Process Subcategory = Timely CDP Levy Request for Lien hearing is not valid because no CDP lien notice was issued Note: See IRM 8.22.5.2.3 and IRM 8.22.5.2.3.1 below for information on closing non-processable requests.
Taxpayer checked the "Filed Notice of Federal Tax Lien"	Taxpayer was issued a CDP levy notice	Category = Collection Due Process Subcategory = Timely CDP Levy Note: Taxpayer is entitled to a CDP levy hearing even though the wrong box was checked on the Form 12153.
The taxpayer <ul style="list-style-type: none"> • Did not request an EH (either verbal or written) • Either specifically stated he or she did not want an EH or was unresponsive during Collection's efforts to perfect the hearing request 	Hearing request is: <ul style="list-style-type: none"> • Untimely - CDP lien and/or untimely - CDP levy 	See IRM 8.22.5.2.3 below for instructions.
The taxpayer lists multiple tax periods on the Form 12153 and the hearing request is timely for some and untimely for others	The taxpayer: <ul style="list-style-type: none"> • Did not request an EH (either verbal or written) • Either specifically stated he or she did not want an EH or was unresponsive during Collection's efforts to perfect the hearing request 	See IRM 8.22.5.2.3 below for instructions.

(3) It is vital that ACMS reflect the correct case category and tax periods due to the limit of one hearing per type of tax and tax period.

Renumbered to 8.22.5.2.2.3 (MM-DD-YYYY)

Feature Codes

(1) Feature codes identify cases with unique elements and assist in identifying trends, staffing, and budget needs. CDP cases may have one or more feature code. The table below lists feature codes used in CDP and their description:

Feature Code	Description
Disaster Relief (DR)	Used when the taxpayer resides, or does business, in a zip code that has been officially designated as a disaster area. Work on this case may be restricted by the terms of the disaster relief declaration.
Equivalent Hearing (EH)	Taxpayer's request for a CDP hearing was not timely and they specifically requested an Equivalent Hearing.
Earned Income Credit (EI)	Earned Income Tax Credit (EITC) issue considered as part of CDP case.
EZ Close (EZ)	Paperless CDP Case designation prior to 10/23/2018
Frivolous or Delaying Arguments Request (FV)	CDP request raised frivolous or delaying arguments
Identity Theft (ID)	Identity Theft indicator
Doubt as to Liability (LI)	Liability issue
Rapid Response Appeals Process (RRAP) cases (PY)	Rapid Response Appeals Process cases
Restitution Based Assessment (RB)	Used when at least one restitution-based assessment is present in a CDP or EH case
Referral Investigation (RI)	Appeals Referral Investigation
Retained Jurisdiction (RJ)	Retained Jurisdiction
Spousal Defense (SD)	Innocent Spouse claim considered as part of the CDP case
TAS - Economic Hardship (T1)	Economic hardship Taxpayer Advocate Service (TAS) case
TAS - Systemic Hardship (T5)	Systemic hardship TAS case
Transfer In (TR)	Transferred in from another Appeals area

Renumbered to 8.22.5.2.2.4 (MM-DD-YYYY)

Summary Tab Updates

(1) Hearing officers may input summary tab changes, such as:

- Taxpayer address and telephone number
- POA name, address, and telephone number
- Add feature codes

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- Edit earliest statute date
- (2) Submit a support request for other necessary changes, such as:
- Taxpayer name
 - SSN or EIN
 - MFT Code
 - Tax year or period
 - CDP category
- (3) If a taxpayer states they only want the hearing to apply to a specific period(s), submit support request to:
- a) Remove the non-hearing periods from the Appeal Number
 - b) Input IDRS Transaction Code (TC) 522 to reverse the TC 520 closing code (cc) 76/77 on non-hearing periods
 - c) Input a TC 972 for any periods that were included on Form 12153-B or Form 14461 in error and need to be removed from the summary tab.

Renumbered to 8.22.5.2.4 (MM-DD-YYYY)

Premature Referrals

- (1) A taxpayer's right to a CDP hearing is statutory. Appeals may not release jurisdiction of a CDP by returning a case to Collection as a premature referral **unless**:
- a) The hearing request is not processable - see IRM 8.22.5.2.4.1 below, or
 - b) Collection issued the CDP notice erroneously - see IRM 8.22.5.4.2.4.2 below for examples

Caution: Errors or omissions by Collection in preparing Form 14461 or Form 12153-B referral forms are **not** reasons to return a case as a premature referral.

- (2) For premature referral cases, input the following on closing remarks:

- Closing Code = 20
- Instruct APS to input **TC 522 instead of TC 521**

- (3) & (4) Remain unchanged from the current IRM.

- (5) The following table contains examples and procedures when the above occurs:

IF...	AND...	THEN...
Collection forwarded a case to Appeals as a timely CDP case involving a single CDP notice	Appeals determines the hearing request was not timely and the taxpayer did not request an EH	Take the following steps to close the CDP Appeal Number: <ol style="list-style-type: none"> 1. Request APS change the Appeal Number from Category Code = Collection Due Process to Category Code = Collection Due Process Timeliness Determination, Subcategory – Timeliness Determination 2. Follow IRM 8.22.5.9.1 below for closing out a timeliness determination using cc 14

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Collection issued separate CDP levy notices for 202409 and 202412 and forwarded the case to Appeals as a timely CDP Levy case for both periods	Appeals determines the hearing request was timely for 202412, but not timely for 202409, and the taxpayer did not request an EH	<ol style="list-style-type: none"> 1. Request APS remove the 202409 period and create a Collection Due Process Timeliness Determination Appeal Number for that period 2. Close the newly created timeliness determination case for the 202409-period using cc 14, and following IRM 8.22.5.9.1, and 3. Proceed with the CDP hearing for 202412
Collection forwarded a case to Appeals as a timely CDP Lien and Levy case for period 202412	Appeals determines the hearing request was timely for CDP lien but not timely for CDP levy and the taxpayer did not request an EH	<ol style="list-style-type: none"> 1. Request APS change the CDP Lien and Levy case to a CDP Lien and create a timeliness determination for the untimely CDP levy 2. Close the newly created timeliness determination case for the untimely CDP levy using cc 14, following IRM 8.22.5.9.1, and 3. Proceed with the CDP hearing for the timely DPLN case

Example: On different dates, Collection issued a CDP levy notice for Form 941 liabilities 6/30/2023 and 9/30/2023, and a CDP lien notice for Form 941 liabilities 12/31/2024 and 3/31/2025. The taxpayer submitted a single Form 12153 requesting only a CDP hearing. The RO determined Form 12153 was submitted timely for both a CDP lien and levy hearing. APS carded in a CDP Levy Appeal Number for 01/202306 and 01/202309, and a CDP Lien Appeal Number for 01/202412 and 01/202503. Appeals determined the hearing request was timely for a CDP lien hearing but was not timely for a CDP levy hearing. Submit a support request to have the CDP Levy Appeal Number changed to Collection Due Process Timeliness Determination (CDPTD). The CDPTD is closed out using cc 14 and proceed with the CDP lien hearing.

Renumbered to 8.22.5.2.5 (MM-DD-YYYY)
CDP Withdrawals

(12) A taxpayer may choose to withdraw some, but not all, periods on a CDP notice. If so, take the following actions:

- a) Note the request in the case history
- b) Send a support request to remove the withdrawn periods from the summary tab,

establish a new Appeal Number for the withdrawn periods, and request the new case be assigned to you

- c) The new case has the same carding information but with a new Appeal Number
- d) Copy and paste the history entries from the original case to the new case

8.22.5.3.1 (MM-DD-YYYY)

Determining Timeliness - General Procedures

(3) The following table reflects the requirements for various manners of delivery:

Delivery Method	How Hearing Request Must be Made
Mail	Timely mailed to an IRS address listed in the CDP notice.
Fax, E-fax, DUT or other electronic means	Timely transmitted to the fax/E-fax number listed in the CDP notice or timely transmitted via DUT or other electronic means.
Hand-Delivery	Timely received at the address of an IRS office listed in the CDP notice. See IRM 8.22.5.3.1.3 for guidance on hand-delivery to an IRS Taxpayer Assistance Center (TAC).

8.22.5.3.1.4 (08-31-2020)

Determining Timeliness – Levy

(2) The CDP levy hearing request must be postmarked or received within the 30-day period commencing the day after the date of the CDP levy notice. The beginning of the 30-day period is determined by:

- a) The date of the taxpayer's CDP levy notice, if attached to the Form 12153 or otherwise obtainable

Note: A request for a CDP hearing that precedes the issuance date of a CDP notice is not timely even if actual receipt of the request is after the issuance of the CDP notice.

- b) The date of IDRS TC 971 AC 069
- c) The entry from the CDP-CMR

Note: See rules regarding metered mail in IRM 8.22.5.3.1 above.

Note: ACS Letter LT11 is available on Control-D through the ACS CDP Coordinators. ACS also enters the USPS received date on the CDP-CMR. See the Appeals CDP SharePoint for links entitled ACS CDP Coordinators, for Control-D information. To obtain copies of SNOD/CML information, submit an ACMS support request.

8.22.5.3.2.1 (MM-DD-YYYY)

If Equitable Tolling Criteria are Not Met

(1) If equitable tolling criteria are met for a timely request for a CDP hearing, then update the summary tab:

- Change subcategory to Timely CDP
- Add feature code "Equitable Tolling"

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- Update statute code to SUSP in the summary tab
- Remove statute date
- Request APS input TC520 using the date of submission and update statute code to SUSP for the periods in the detail tab

(2) If equitable tolling criteria are met for an EH, but not a timely CDP, then update the summary tab:

- Add feature code Equitable Tolling
- Update statute code to CSED in the summary tab
- Add correct statute date
- Request APS remove TC520 cc76/77, if present, and input TC971 AC278 using the date of submission and update statute code to CSED for the periods in the detail tab.

8.22.5.3.3 (MM-DD-YYYY)

Documentation Requirements - CDP Statute Controls and Verifications

(1) Verify and document the following in the case history **within 30 days of receipt of a case**:

- a) Whether the request for hearing was timely
- b) If timely, that the statute is suspended on IDRS with the correct date and closing code
- c) The statute on the summary tab is correct
- d) For EH cases only, the summary tab displays the earliest CSED

Reminder: Instructions regarding the timeliness determination are found in IRM 8.22.5.3.1 through IRM 8.22.5.3.1.5 above.

(2) IDRS TC 520 with the following closing codes are used to systemically suspend the statutory period of limitation on collection after assessment, or CSED:

- **76** - CDP lien (Case Type = DPLN) or combination CDP lien and levy (Case Type = DPL2) cases
- **77** - CDP levy (Case Type = DPLV) case

Reminder: EH cases must not have a TC 520 on any of the tax periods since the CSED is not suspended.

(3) & (4) Remain unchanged from the current IRM.

(5) The following table reflects the timeliness determination, statute verification, and documentation requirements that are part of the initial case review:

If you determine...	Then verify...	And document in the CAR...
The CDP request was timely	a. The TC 520 cc 76 or 77 was input to each tax period listed on the CDP notice (CSED is suspended), b. The TC 520 cc 76/77 is dated correctly, c. The IDRS CSED suspension	a. The request for a CDP hearing was made timely, b. The CSED is suspended, and c. The TC 520 cc 76/77

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	indicator is correct	was properly input with the correct date and CSED indicator
The EH request was timely	a. No TC 520 cc 76 or 77 was input to the tax periods listed on the CDP notice (CSED is not suspended), and b. ACMS reflects the proper 'CSED' statute code with the correct CSED date	a. The request for an EH was made timely, and b. The CSED is not suspended c. ACMS reflects the proper CSED date

(6) The following IDRS statute controls must be corrected **immediately** through a 'Support Request':

- Erroneous TC 520 entry (TC 520 input in case involving an untimely CDP hearing request)
- Wrong TC 520 date
- Wrong TC 520 cc (76, 77)
- Wrong CSED suspension indicator (P, S or B)

(7) When correcting a TC 520 cc 76/77 date, advise APS via 'Support Request' to input:

- A TC 522 cc 76/77 to reverse the erroneous TC 520.
Note: When reversing a TC 522 on an untimely CDP hearing request, determine also if reversal of the TC 971 AC 275 and input of a TC 971 AC 278 is needed.
- A new TC 520 with the correct date and/or closing code along with instructions to delay posting code of one cycle for the correct TC 520 cc 76/77.

Caution: The TC 522 cc 76/77 reverses both the erroneous TC 520 and corrected TC 520 if both are input on the same day. Be sure to specifically ask APS to first input the TC 522 and then input the correct TC 520 with a posting delay of one cycle.

8.22.5.4.1.2 (MM-DD-YYYY)

Documenting No Prior Involvement

(1) ACMS prompts each hearing officer working on a CDP case for the impartiality statement. The system creates either the NP (no prior involvement) or PI (prior involvement) action code in the case history.

8.22.5.4.2 (MM-DD-YYYY)

Legal and Administrative (L&A) Procedure Review

(7) You are not required to document the L&A review in the case history. Documenting it in the decision/determination letter attachment meets the legal requirements. However, it is advisable to document the results of your review in the case history to recall them at closing.

8.22.5.4.2.1.1 (MM-DD-YYYY)

Statutory Notice of Deficiency (SNOD)

(9) If the SNOD can't be located, the CML can establish the SNOD was issued prior to the assessment. To obtain a copy of the CML/SNOD, send a 'Support Request.'

8.22.5.4.2.1.3 (08-31-2020)

Trust Fund Recovery Penalty (TFRP)

(7) If Letter 1153 is not in the CDP file:

Step	Action
1	Review the corporate ICS history for documentation of personal delivery of Letter 1153 to the taxpayer
2	If you can't confirm delivery in ICS, request a copy of the Letter 1153 and proof of mailing from Collection Advisory. See Publication 4235, Collection Advisory Offices Contact Information. Ask them to check the Automated Trust Fund Recovery (ATFR) program for documentation of personal delivery.
3	Fax the completed form to the appropriate Collection Advisory group ATFR Control Point Monitoring. A list of the fax numbers based on Area can be found on the Control Point Monitors link available on the Appeals TFRP SharePoint.

(8) If the Letter 1153 can't be located, the CML can establish Letter 1153 was issued prior to the assessment. If needed, submit a 'Support Request' to obtain a copy of the SNOD/CML.

8.22.5.4.2.1.7 (MM-DD-YYYY)

Supervisory Approval of Certain Penalties

(5) Only steps 4), 5), and 10) are changing:

4) You may request a Special Search Request for Service Center Files by submitting a 'Support Request'. (Type 'Administrative' Category 'Special Search'.)

5) Once received, review the file for written supervisory approval of any applicable penalties. If present, attach the written supervisory approval to the case record. If the written supervisory approval is a paper document, scan and attach it to the case record and return it to the closed Examination file.

10) If applicable, return the Examination file to the appropriate location as soon as your review is concluded. Remember to electronically attach a copy of any written supervisory approval to ACMS.

8.22.5.4.2.4 (MM-DD-YYYY)

CDP Notice Properly Issued

(3) If you determine a CDP notice was not properly issued and resulted in an EH, the notice is invalid, and the following steps are needed:

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Step	Action
1	Close the CDP as a premature referral with closing code 20
2	Inform Collection via closing remarks that: a. The CDP notice is invalid b. A substitute notice must be issued, giving the taxpayer a new opportunity to request a hearing
3	Inform the taxpayer that: a. You determined the CDP notice is invalid because it was not issued properly b. The request for a CDP hearing request is being returned to Collection so that a proper CDP notice can be issued, and c. The taxpayer should request a CDP hearing when the proper notice is received

8.22.5.5.3.1 (MM-DD-YYYY)

Processing Frivolous, Desire to Delay or Impede Requests

(1) Input feature code Frivolous or Delaying Arguments Request (FV) to ACMS.

8.22.5.5.3.2 (MM-DD-YYYY)

Processing Hybrid Requests

(1) Input feature code Frivolous or Delaying Arguments Request (FV) to ACMS.

8.22.5.6 (MM-DD-YYYY)

Pre-Conference Considerations

(2) Appeals must follow the terms of the Service Level Agreement (SLA) between TAS and Appeals for all TAS Criteria Code 1-4, signified by feature code TAS - Economic Hardship (T1), and TAS Criteria Code 5-7 cases, signified by feature code TAS - Systemic Hardship (T5). See IRM 25.30.2, Service Level Agreement between the IRS Independent Office of Appeals and the Taxpayer Advocate Service, for the SLA.

8.22.5.6.2 (MM-DD-YYYY)

Recording Requirements

(4) The right to make an audio recording of an in-person conference does not extend to telephone conferences. If you become aware that a taxpayer or representative is recording, or attempting to record a telephone conversation, advise that the recording must stop. If the recording is not stopped, terminate the call and document your case history.

8.22.5.8 (MM-DD-YYYY)

Substantive Contact Letters (SCL)

(3) If a conference takes place before the issuance of the Letter 4837, or if substantive contact is made by telephone, the SCL is not necessary provided you discuss the key items addressed in the SCL. Document your discussion of these items in your case history:

- Timeliness of the hearing request
- Appeals' independence
- Your impartiality
- Types of hearings available: teleconference, correspondence, and in-person
- Appeals verifies legal and administrative procedures were met, considers issues raised, and conducts a balancing test
- If timely CDP, availability of Tax Court rights
- Accrual of interest on an unpaid liability
- The taxpayer's right to representation

Note: To make a CF entry in ACMS, you must enter action record TC-SCM or CO-UAL.

(4) An SCL is issued for the CDP case and not for related Appeal Numbers, such as a CDP OIC.

8.22.5.8.2 (MM-DD-YYYY)

No Response Cases

(2) Letter 4000, Last Opportunity, is the preferred method for the second contact attempt. If the second attempt is made by telephone, document it in the case history.

8.22.5.8 (MM-DD-YYYY)

Collection Due Process Timeliness Determinations (CDPTD)

(7) For a case referred as a CDP Lien and/or Levy case where you determine that one or more of the periods are untimely, request via a 'Support Request' APS:

- Delete the untimely periods from the summary tab
- Reverse the TC 971 AC 275 with a TC 972 AC 275
- Reverse the TC 520 with TC 522

8.22.5.8.1 (MM-DD-YYYY)

CDPTD Closing Procedures

(2) Enter the periods for which Appeals does not sustain Collection's timeliness determination in the Remarks section in the 'Submit for Approval' process.

Note: Sometimes the Form 12153 contains multiple tax periods from more than one CDP notice and the request for a hearing can be timely for some periods and not timely for others.

(3) There is no need for approval to close a CDPTD. Once submitted, the case is automatically closed. The AO must forward the closing documents to the originating function including the 'Printable View.'

(4) Use the table below to determine the closing code for a CDPTD case where

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Collection considered the CDP request untimely:

IF...	AND...	THEN...
Appeals determines the CDP request was not received timely	The taxpayer did not request an EH	Use cc 14, Appeals sustains Collection's Timeliness Determination
Appeals determines the CDP request was received timely		Use cc 15, Appeals does not sustain Collection's Timeliness Determination
Appeals determines the CDP hearing request was received timely for some of the periods and not timely for others	The taxpayer did not request an EH	Use cc 16, Appeals partially sustains Collection's Timeliness Determination Note: Specify in the Remarks section in the 'Submit for Approval' process which periods are timely, and which are not timely

(5) Remains unchanged from the current IRM.

(6) Use the table below to determine the closing code for a CDPTD case where Collection considered the EH request untimely:

IF...	THEN...
Appeals determines the EH request was not received timely	Use cc 14, Appeals sustains Collection's Timeliness Determination
Appeals determines the EH request was received timely	Use cc 15, Appeals does not sustain Collection's Timeliness Determination
Appeals determines the EH request was received timely for some periods and not for others	Use cc 16, Appeals partially sustains Collection's Timeliness Determination Note: Specify in the Remarks section in the 'Submit for Approval' process which periods are timely, and which are not timely

Exhibit 8.22.5-1 (MM-DD-YYYY)

Electronic CDP Step-by-Step Guidance Step-by-Step Guidance

Step-by-Step Guidance

1	APS cards the new CDP/EH case and uploads the PDF documents from SharePoint to ACMS.	APS will create the new case receipt in ACMS, attach the electronic file received from Collection to the ACMS Appeal Number.
2	Case assigned to an AO.	In ACMS, the ATM, or delegate, reviews the new receipts and selects an AO to be assigned the case(s).

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3	The AO manages the case following current policy and converts documents received to an electronic format that is attached to ACMS.	The AO works the CDP/EH case under existing procedures. The AO should encourage the taxpayer to submit any additional information via their EEFax number or other approved electronic means. Any paper documents sent to, or received from, the taxpayer are converted to an electronic format and attached to ACMS. Documents are attached and named as indicated in the Exhibit IRM 8.22.4-4, CDP Naming Conventions for Attachments to ACMS.
4	Related work units that cannot be migrated from ACDS and that existed as paper files may continue to be managed as a paper file.	For paperless cases, any CDP-related ACDS WUNOs that were paper files previously, should be managed as a paper file unless the initial case information is received from Compliance digitally. For example, until OIC cases come to Appeals via a digital method, manage the case as a <u>paper case file</u> .
5	Destroy original documents once scanned.	Whether for a CDP or EH case, and consistent with existing guidance, original documents received from the taxpayer, representative, or Collection (e.g., in response to an Appeals Referral Investigation (ARI)) should be destroyed after confirming they were successfully scanned and attached to ACMS. Retain electronically all documents you reviewed in making your determination. Such documentation is necessary to frame the complete basis of your decision, which is critical in the event a case needs to be defended in Tax Court. See IRM 8.22.9.2, Administrative Record, for details of the administrative record.
6	The AO prepares all closing documents and secures the approval of the ATM, when needed.* Closing documents are attached to ACMS. *Certain cases do not require ATM approval.	At closure, the AO prepares all closing documents electronically, or in paper form, depending on the signature method that is chosen. There is no single method by which documents must be prepared as long as the final, signed PDF document is attached to ACMS. Electronic signatures must follow guidance in IRM 8.22.4.2.4, Use of Digital Signatures. ATMs must also follow the file

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		naming conventions for any documents they sign.
7	For ATM reviewed cases, the ATM reviews the case and signs all necessary closing documents.	If the ATM concurs with the case resolution, they will review the closing documents and attach the final, signed documents to ACMS as a PDF.
8	The ATM approves the closure, which notifies APS that the case is ready for closure.	When the ATM approves the case, it is routed to APS queue.
9	APS applies the date of mailing and certified mail receipt number.	APS dates and sends the closing letter(s) by certified or regular mail as required by the hearing type. APS completes the appropriate closing procedures.
10	APS includes a PDF of the closing letter with the date and certified mail receipt number and attaches it to ACMS.	APS includes a final PDF of the dated closing letter(s) issued to the taxpayer and/or the POA and attaches the letter(s) to ACMS.
11	Retain related paper files, if applicable.	When an NOD is issued, or when an EH Decision Letter is issued (where the timeliness of the appeal is in dispute), retain with the case any related paper files, or other administrative paper files, that were secured from closed files, and which were used in making your determination or decision. Note: This typically is for when a liability issue is considered for a TFRP assessment or Examination assessment but may include other paper administrative records. The documents are forwarded to APS after approval. APS will suspend these related paper files along with the electronic CDP or EH administrative file by following current guidance in IRM 8.20.6.21.2, CDP Notices of Determination (NOD).
12	Obsolete for ACMS	
13	Obsolete for ACMS	
14	Obsolete for ACMS	
15	At the appropriate time, APS closes the case on ACMS. When applicable, upload the certified mailing receipt to ACMS.	After any applicable case suspense period, APS closes the case on ACMS and performs all established closing procedures following IRM 8.20.7.20.11.2, Revenue Officer Notification of CDP and EH Closures, including inputting TC 290 for -0-and NSD (no source document).

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16	APS forwards to Collection the digital attachments from ACMS.	<p>Except for the PDF file Collection sent with the initial referral to Appeals, upon closing the CDP case, APS will send all other ACMS digital attachments to the RO via encrypted e-mail with a "cc" to the RO group manager. Contact information can be found on the Form 14461 that was in the PDF file sent to Appeals.</p> <p>If neither Collection recipient is available via e-mail, APS will take no further action. If the digital attachments are later needed by Collection, they will contact the Appeals AARS Customer Service Team via its AARS Customer Service SharePoint page and choose "Submit Customer Service Request Form."</p>
17	The electronic file resides on ACMS.	<p>When the CDP case is entirely electronic, there will not be any administrative paper file to send to "files." These administrative files are housed on ACMS and purged at a later time.</p>