



INDEPENDENT OFFICE  
OF APPEALS

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

November 25, 2025

Control No. AP-08-1125-0040  
Expiration Date: 11/25/2027  
Affected IRM: 8.1.3

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) procedure updates  
for IRM 8.1.3, Working Cases in Appeals

This guidance provides procedures for integrating ACMS to working cases in Appeals as defined in IRM 8.1.3, Working Cases in Appeals. 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. **Note:** These changes are applicable for cases being worked under ACMS.

**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](http://www.irs.gov)

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

#### **Automated Systems Used to Control or Research Appeals Cases**

- (1) Cases are established, updated, and closed using the following automated systems:
- Appeals Case Management System (ACMS)

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

#### **Appeals Case Management System (ACMS)**

- (1) ACMS is the case management system used by all Appeals employees. The database can only be accessed using an IRS computer. See IRM 8.20.11, Appeals Case Management System (ACMS).
- (2) ACMS incorporates programming functionality for various employee roles.
- (3) Work-center functionality includes occupation-related personal inventory systems, timekeeping, reports, inventory updates, and electronic notification.
- (4) ACMS is a relational database management system incorporating various employee modules into a single integrated database model eliminating duplicate entry, maximizing security functionality, and consolidating administrative tasks and duties into one system.
- (5) ACMS is used for all Appeals management statistics and produces management information reports.
- (6) For additional information, visit Appeals' intranet "ACMS Page" listed under *Systems and Technology*.

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

#### **Processing Employee Automated System (PEAS)**

- (3) PEAS remain relevant for cases on ACDS but does not apply to ACMS.

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

#### **Case Action Record**

- (1) The Case Action Record (CAR) is used by the ATE to:
- Record various action and sub-action codes for case activities
  - Document required actions outlined in Part 8, Appeals
  - Record information on decisions or actions taken on the case
  - Record case activities
  - Record time spent on a specific case

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

#### **Appeals Inventory Validation Process (AIVP)**

- (5) AIVP remains relevant for ACDS but does not currently apply to ACMS.

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

#### **Account and Processing Support (APS)**

- (1) Account and Processing Support (APS) employees provide technical assistance and support for controlling and processing tax cases for Appeals and Counsel. APS performs the full range of interim and closing actions, which include the following:
- a. Verify contents of the administrative file
  - b. Update or make corrections on IDRS, ACDS, ACMS, AIMS, and ISTS
  - c. Process interim assessments or abatements
  - d. Control statutes

- e. Issue notices of deficiencies (or 90-day letters), determination letters, interest abatement letters, Employee Plan and Exempt Organization Adverse determinations or other required notices or correspondence
- f. Process cases resolved by the ATEs and/or Counsel. This includes processing assessments, adjustments, installment agreements, and OICs
- g. Process cases between Appeals and Counsel

(2) The following provides a brief description of the employees in the APS organization and their respective roles:

- Directors, APS, are responsible for the overall organization, including staffing and directing case processing activities. The APS Director is the first-level supervisor of the APS Department Managers and second-level supervisor of the APS Processing Team Managers (PTMs).
- The APS Department Manager is responsible for planning, organizing, coordinating, monitoring, and directing the activities of a workforce in APS units in their Area. The APS Department Manager is the first-level supervisor of the APS PTM and the second-level supervisor of the APS employees.
- APS Technical Advisors assist either the Director, APS, or the APS Department Manager, in the daily operations of the Area or APS organization.
- APS PTMs direct the activities performed by the APS employees. They are the first-level supervisor of APS employees.
- APS Tax Examiners (TEs) process a full range of cases in accordance with established procedures. The TEs receive the case administrative files from the originating function, enter taxpayer case information into ACMS to control the case in Appeals inventory, identify and track docketed U.S. Tax Court cases using DIMS, create and update automated systems, prepare and make interim and final adjustments, determine statutes of limitations on a wide variety of tax returns and compute interest.

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

##### **Shared Team of Administrative & Redaction Support (STARS)**

(1) The Shared Team of Administrative & Redaction Support (STARS) employees provide administrative and redaction support to Appeals employees. STARS employees' case-related activities include:

- Providing mail support for Telework ATEs
- Retrieving taxpayer case history from Compliance's systems (i.e., AMS, ICS) and uploading them to ACDS/ACMS
- Researching Automated Lien System (ALS) and PACER
- Retrieving transcripts from IDRS and AOIC
- Retrieving RGS case files for certain liability reconsideration cases
- Redacting taxpayer case files and uploading the redacted files to ACDS/ACMS