DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

INDEPENDENT OFFICE
OF APPEALS

November 25, 2025

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Affected IRM: 8.10.3

MEMORANDUM FOR ALL IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES

FROM: Steven M. Martin */s/ Steven M. Martin*
                Director, Operations Support

SUBJECT: Revised procedures in IRM 8.10.3, Appeals Inventory Validation
                Process, for cases in the Appeals Case Management System
                (ACMS)

This memorandum issues guidance to update procedures described in IRM 8.10.3, Appeals Inventory Validation Process, for cases worked in ACMS. Please distribute this information to all impacted employees within your organization.

Purposes: This guidance is issued to provide inventory validation guidance to employees who establish, work, and close cases in the IRS Independent Office of Appeals (Appeals) new case management system, ACMS. This memorandum does not apply to those cases that remain in the Appeals Centralized Database System (ACDS).

Background/Source(s) of Authority: 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. For those cases remaining in ACDS, the procedures in this guidance should not be followed. Instead, continue following procedures specified in IRM 8.10.3.

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 revised, extended, or incorporated into the affected IRM 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

Attachment, AP-08-1125-0041, Revised procedures in IRM 8.10.3, Appeals Inventory Validation Process, for cases in the Appeals Case Management System (ACMS)

Validation in ACMS
In ACMS, validation of critical data fields (CDFs) is built into each case's workstream. ACMS systematically requires Account & Processing Support (APS) Tax Examiners (TEs) and Appeals Technical Employees (ATEs) to perform case validation and/or updates of CDFs at various designated points in the life cycle of each case. The TE or ATE cannot proceed to the next step in the case's workstream until the required validation is completed.

The designated points for CDF validation occur at:
- Case card-in by a TE
- Case analysis or before input of CO-UAL/TC-SCM action record by an ATE

1. At case card-in by a TE, the CDFs for validation are organized into the following sections:
   - Related Taxpayers
   - Appeal Validation
   - Tax Period Validation

2. At case analysis or input of CO-UAL/TC-SCM action record by an ATE, the CDFs for validation are organized into the following sections:
   - Appeal AO Validation
   - Related Participants
   - Tax Periods
   - Feature Code

3. At case closure by an ATE, the ATE will again be prompted to validate all the CDF sections noted above, in addition to any applicable CDFs found in the Closing Information section.

Changes or updates to CDFs in ACMS are immediately visible. For details on CDFs in the various sections, please refer to the appropriate APS TE or ATE's training modules.

Updates or Changes via ACMS Support Requests
The ATE must update, or change, CDFs, as needed, on their assigned cases in ACMS. ATEs should prepare and send a 'Support Request' to APS through ACMS in the following situations:
- An update or change to a data field is needed, but the ATE cannot update the field.
- An update or change to ACMS also requires an update or change to another related system (such as Innocent Spouse Tracking System (ISTS)).
- An update or change to Integrated Data Retrieval System (IDRS) is needed (such as updating a statute or transaction code).

Attachment, AP-08-1125-0041, Revised procedures in IRM 8.10.3, Appeals Inventory Validation Process, for cases in the Appeals Case Management System (ACMS)

Notes:
- 'Support Requests' will be rejected if the requests are for updates the ATE is required to make.
- Include relevant documents or forms, as necessary, for each 'Support Request.'
- ATEs will receive notification in ACMS if a 'Support Request' is rejected.

ACMS Case Inventory Reports

ACMS tracks validation records on each case. There are many reports in ACMS that can be used by employees for various types of inventory management. For generating ACMS reports, please refer to the appropriate training module(s).