November 25, 2025

Control No. AP-08-1125-0042
Expiration Date: 11/25/2027
Affected IRM: 8.7.6

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 8.7.6, Appeals Bankruptcy Cases

This guidance provides general information about ACMS detailed in IRM 8.7.6, Appeals Bankruptcy Cases. Please distribute this information to all impacted employees within your organization.

Purpose: This guidance provides changes in terminology and new processing functionality 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

Attachment AP-08-1125-0042, Appeals Case Management System (ACMS) procedure updates for IRM 8.7.6, Appeals Bankruptcy Cases

Throughout 8.7.6
- References to Appeals Centralized Database System (ACDS) will be changed to Appeals Case Management System (ACMS)
- Form 5402 has been replaced. The 'Printable View' feature now captures the information formally found on F5402.
- References to Case Activity Record to Case Action Record (CAR)
- References to Work Unit to Appeals Number

8.7.6.1.5 (MM-DD-YYYY)
Terms and Acronyms
Add to (1) table

Appeals Case Management System	ACMS

8.7.6.3 (MM-DD-YYYY)
Collection Due Process Cases
Replace (3), add a) and b). Input updated Note.
(3) If there is an open Offer in Compromise (OIC) case related to the CDP:
   a) If an Appeal Number has not been created, close the OIC 'Support Request' and secure/verify the copy of AOIC's closing letter.
   b) If Appeals received the offer back, and a new Appeal Number was opened, close the OIC Appeal Number as a return using closing code 20. Send a standalone Letter 5010, Collection Due Process Offer in Compromise Bankruptcy Return, to convey the OIC disposition to the taxpayer.

Note: Notate in the closing record under "Remarks" to Account and Processing Support (APS) that the letter was sent to the taxpayer returning the OIC and to reassign the OIC back to "Collection AO" in Automated Offer in Compromise (AOIC). APS should close the OIC on AOIC as "Final Disposition: 10-Return".