INDEPENDENT OFFICE OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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Affected IRM: 8.4.4

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 update for IRM 8.4.4, Examination Assistance Requests

This guidance provides general information for ACMS detailed in IRM 8.4.4, Examination Assistance Requests. 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 focused on Collection Appeals work. Release 2 of ACMS will focus on Examination Appeals and Specialized Examination Programs and Referrals (SEPR) work. 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 Exchange (ApEx) ACMS Home Page. This site contains links for helpful information with ACMS, training documents, etc.

Effect on Other Documents: Portions of this guidance may be extended, modified, or made permanent, and incorporated into the affected IRM section 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.

Distribution: FOIA Library on IRS.gov (https://www.irs.gov/privacy-disclosure/foia-library)

Attachment

cc: www.irs.gov

Attachment to AP-08-0726-0036, Appeals Case Management System (ACMS) procedure update for IRM 8.4.4, Examination Assistance Requests

Throughout IRM 8.4.4:

- References to the Appeals Centralized Database System (ACDS) will be changed to the Appeals Case Management System (ACMS).
- References to the Case Activity Record (CAR) will be changed to the Case Action Record (CAR).
- References to Examination will be changed to Compliance.

Specific changes to IRM 8.4.4:

IRM 8.4.4.6
Examination Assistance Request Package
Paragraphs (2) and (3) are restated as:

(2) The **EA Request Package** includes the following electronic files:

Document	**Instructions**
Form 14361, Docketed Examination Assistance Request - Jurisdiction Not Released	Appeals employees use this form to request Examination Assistance (EA) on docketed cases that remain in Appeals' jurisdiction. 1. The Appeals Technical Employee (ATE) must generate this form from ACMS. If it is not available in ACMS, the ATE will access it from the Publishing Catalog and input the requested information in each field. **Note:** The ATE will upload the file in ACMS using the following naming convention: F-14361_NAME_Docket-No_Appeal NumberXXXXXX.pdf o NAME = 4-character name control o Docket-No = Numeric docket number o Appeal NumberXXXXXX = a unique case number assigned to the appeal by ACMS 2. In preparing the form, provide an explanation of the new information and the basis of the EA request. 3. See IRM 8.4.4.6.1, Form 14361 Instructions.
Form 14362, Docketed Examination Assistance Issues and Results	This form is included in the EA request package from Appeals and is used by Compliance to approve or deny the EA request and provide the EA issues and results to Appeals.

Document	Instructions
	1. Access and generate this form from ACMS. If the form is not available in ACMS, access it from the Publishing Catalog and input the requested information in each field. 2. Partially complete Form 14362, as indicated in IRM 8.4.4.6.2, Form 14362 Instructions. 3. Save the fillable PDF form and upload it to ACMS using the following naming convention: F-14362_NAME_Docket-No_Appeal NumberXXXXXX.pdf o NAME = 4-character name control o Docket-No = Numeric docket number o Appeal NumberXXXXXX = a unique case number assigned to the appeal by ACMS **Note:** Do not "print to Adobe" to save this form, as that removes the fillable formatting features that Compliance will need to use to complete the form to return to Appeals.
IRS Notice, a Notice of Deficiency (SND), a Notice of Determination of Worker Classification, or any similar document that outlines the IRS's position on the particular tax matters and provides U.S. Tax Court rights	Provide a copy of the IRS Notice and relevant attachments to the IRS Notice, if available. **Note:** Use the electronic copy of the petition attached to ACMS as a case-file attachment if it includes a copy of the notice of deficiency. You don't need to delete the petition from the file.
Only for cases that originated in Individual Master File (IMF) Automated Underreporter (AUR) or Correspondence Exam, an electronic copy of the new information	• For EA requests on cases originating from IMF AUR or Correspondence Exam, the new information should be scanned (if necessary) and uploaded to the Documents tab in ACMS. • Save the PDF file using the following naming convention: New Information_NAME_Docket-No_Appeal NumberXXXXXX.pdf • This PDF file should also be included in the EA request package sent to the Appeals Team Manager (ATM) so the IMF AUR or Correspondence Exam group can receive it as soon as possible.

Document	Instructions
	Reminder: The new information should only be included in the EA request package if the originating function is IMF AUR or Correspondence Exam. For all other cases, do **not** include the new information in the EA request package.

(3) Use the email template below to prepare your request for ATM approval:

EA Request Email Template - To ATM

Email Part	Description of Entry
To:	Your ATM
Subject:	EA Request - Docket No. NNNNN-YYC **Note:** C = Character(s) used by the Tax Court to designate different types of cases, such as *S* for a *small* or "S" case. See IRM 8.4.1.3.1, Designations Identifying Types of Docketed Cases.
Attachments:	• F-14362_NAME_Docket-No_Appeal NumberXXXXXX.pdf • SND_NAME_Docket-No_Appeal NumberXXXXXX.pdf (or petition file name, if used) • New Information_NAME_Docket-No_Appeal NumberXXXXXX.pdf (only to be included if the originating function is IMF AUR or Correspondence Exam)
Body:	Please review and approve the attached EA request. I received and reviewed new information not previously made available to Compliance. In my judgment, it merits analysis by Compliance. Form 14361 is attached to ACMS for your electronic signature. *Insert for regular docketed cases*: I notified the assigned Counsel attorney of my intent to request EA. **Insert if the originating function is IMF AUR or Correspondence Exam:** Because the originating function of this case is IMF AUR or Correspondence Exam, I have also attached an electronic copy of the new information received from the taxpayer. *Insert if calendared*: **Tax Court calendar date: MM/DD/YYYY** The EA Point of Contact (POC) is: [insert the email address of the EA POC]

EA Request Email Template - To ATM

Email Part	Description of Entry
	Please copy me when you send the approved request to the EA POC. Your signature block

IRM 8.4.4.6.1
Form 14361 Instructions
Paragraph (1) is restated as:

(1) Form 14361 must be generated by ACMS. If it is not available in ACMS, the ATE will retrieve it from the Publishing Catalog and input the requested information in each field.

Paragraphs (2) and (3) are deleted. Former paragraph (4) is renumbered as paragraph (2) and restated as:

(2) Form 14361 line-by-line instructions:

Field	Entry
Part A - Case Identification	
Taxpayer name (as shown on U.S. Tax Court petition)	Enter the taxpayer name as shown on ACMS.
Identification number	Enter the Primary Social Security Number (SSN)/Employer Identification Number (EIN) from ACMS.
MFT code	Enter the MFT from ACMS.
Docket number	Enter the docket number from ACMS.
Taxable Year(s) or Tax Period(s)	Enter the tax periods as shown on ACMS.
Contact phone number	Leave blank. Compliance must contact the ATE before contacting the petitioner, authorized representative, or attorney of record. The ATE will identify the appropriate party for such interaction. Compliance must also receive permission from the assigned Counsel attorney before asking questions or requesting additional information from the petitioner, representative, or counsel of record to

Field	Entry
	clarify the new information provided to Appeals. See IRM 4.2.1.8.4.4.1(3), Examiner Responsibilities. **Note:** After first contacting the ATE, the examiner may, at their discretion, directly contact the petitioner, authorized representative, or attorney of record, as needed, to make a determination on the EA issue(s).
• Taxpayer • Representative	Leave blank.
Representative‘s Name	Leave blank.
PBC	Enter the Primary Business Code (PBC) code from ACMS.
Project code	Enter the 4-digit Project code, if any, from ACMS.
Case type (should agree with MFT code above)	Select from the drop-down list: • Income Tax • Employment Tax • Estate & Gift • Other **Note:** If you select "Other," you must also complete the "Other description" box, which only opens when you select "Other."
Part B - From Appeals	
Requested by	Enter your name.
Phone number	Enter your phone number.
Extension	Enter your extension, if any.
Mailing address	Enter your address.
Date EA requested	Enter the current date.
Main EA issue	Make the appropriate selection from the drop-down list: • F1040 Sch. A Itemized Deductions • F1040 Sch. C/F Income • F1040 Sch. C/F Expenses • F1040 Sch. D Capital Gains/Losses • F1040 Sch. E Income • F1040 Sch. E Expenses • F1040 Other Income • F1040 Personal/Dependency Exemptions • F1040 S/E Tax

Field	Entry
	• F1040 Standard Deduction • F1065/1120 Income • F1065/1120 Expenses • Other Taxes • Tax Credit(s) • Withholding or Prepayment Credits • Employment Tax Issues • Estate and Gift Issues • Penalties • Other **Note:** If you select "Other," you must also complete the "Other description" box, which only opens when you select "Other."
Approved by	Enter your manager's name.
Date approved	Leave blank. The manager will electronically sign the PDF, thus entering a date approved.
Phone number	Enter your manager's phone number.
Extension	Enter your manager's extension, if any.
Part C - To Examination	
No show/No response in Examination	Check this box if there are clear indications in the administrative file that the case was a *No show/No response* in Examination.
EA request sent to	Enter the EA POC's email address. Note that the EA POC for IMF AUR and Correspondence Exam cases will be a generic email address for the site that issued the SND.
Phone number	Enter the EA POC's phone number. Note that neither a phone number nor an extension will be provided for EA POCs for IMF AUR and Correspondence Exam cases.
Extension	Enter the EA POC's extension, if any. Note that neither a phone number nor an extension will be provided for EA POCs for IMF AUR and Correspondence Exam cases.
Part D - Basis for Request	
New Evidence	Check this box if you received new evidence not previously made available to Compliance.

Field	Entry
New Issue	Check this box if the petitioner raised a new issue not previously made available to Compliance.
Part E - Area Counsel Contact Information	
Area Counsel contact	Enter the assigned Counsel attorney's name.
Phone number	Enter the assigned Counsel attorney's phone number.
Extension	Enter the assigned Counsel attorney's extension, if any.
Part F - Explanation	
Explanation	To indicate the priority nature of your EA request, begin Part F with this statement: "Tax Court calendar date is MM/DD/YYYY. Please complete EA by MM/DD/YYYY." If the Tax Court has not yet set the calendar date, indicate "currently unscheduled" in place of "MM/DD/YYYY" above. Enter a date no less than 45 days from the date of the request and determine the date based upon the needs of the case, including the Tax Court calendar date. Enter a narrative explanation of the new information and the basis of the EA request.
Explanation Continuation	Check this box if you need more room to continue your narrative explanation.

IRM 8.4.4.6.2
Form 14362 Instructions
Paragraphs (1) and (2) are restated as:

(1) Form 14362 must be generated from ACMS. If it is not available in ACMS, the ATE will retrieve it from the Publishing Catalog and input the requested information in each field.

(2) Form 14362 line-by-line instructions:

Docketed Examination Assistance Issues and Results

Field	Entry
Part A - Case Identification	
Taxpayer name (as shown on U.S. Tax Court petition)	Enter the taxpayer name from ACMS.
Identifying number	Enter the Primary SSN/EIN from ACMS.
MFT code	Enter the MFT from ACMS.
Docket number	Enter the docket number from ACMS.
Taxable year(s) or tax period(s)	Enter the tax periods from ACMS.
PBC	Enter the PBC code from ACMS.
SBC	Enter the Secondary Business Code (SBC) code, if any.
Group/Org	Enter the Group/Org code, if any.
Project Code	Enter the Project Code from ACMS (if any).
Part B - Examination Assistance Approved/Denied	
EA point of contact name	Enter the EA POC's name. Note that this field should be left blank if the SND was issued by an IMF AUR or a Correspondence Exam group.
Email address	Enter the EA POC's email address. Note that the EA POC for IMF AUR and Correspondence Exam cases will be a generic email address for the site that issued the SND.
Phone number	Enter the EA POC's phone number. Note that neither a phone number nor an extension will be provided for EA POCs for IMF AUR and Correspondence Exam cases.
Extension	Enter the EA POC's extension, if any. Note that neither a phone number nor an extension will be provided for EA POCs for IMF AUR and Correspondence Exam cases.
Exam Assistance Approved/Denied	Leave blank.

Docketed Examination Assistance Issues and Results

Field	**Entry**
If “Denied,” select or write-in reason	Leave blank.
Approved by	Leave blank.
Title	Leave blank.
Date	Leave blank.
Part C - Issues and Results	**Note:** Use one issue section per issue per tax year/period.
Issue No.	Auto-populated.
Issue	Enter a brief description of the issue.
Year/Period	Enter one tax year/period.
Per Return	Enter the amount claimed per return.
Corrected	Leave blank.
Adjustment	Leave blank.
Explanation	Leave blank.
Add New Issue	The published form opens with sections for three issues. Click on the "Add New Issue" button to add a new issue section for additional issues and/or tax years/periods or click on the "X" next to the "Adjustment" field to delete an issue section. The form is programmed to add pages as needed for the number of issue sections entered.
Part D - Examiner’s Information	
Examiner	Leave blank.
Phone number	Leave blank.
Extension	Leave blank.
Date EA assigned to examiner	Leave blank.
Date examiner completed EA	Leave blank.

Docketed Examination Assistance Issues and Results

Field	Entry
Total examiner time charged to EA case	Leave blank.
Part E - Manager's Approval (as required)	**Note:** The requirement for managerial approval is at Examination's discretion, and a signature is not required for Appeals to accept the EA findings.
Signature	Leave blank.
Title	Leave blank.
Date	Leave blank.

Reminder: Save the fillable PDF form using the following format: F-14362_NAME_Docket-No_Appeal NumberXXXXXX.pdf

IRM 8.4.4.7
Appeals Team Manager Actions
Paragraphs (1) and (2) are restated as:

(1) The ATM will receive the EA request package by encrypted email, review it, and approve or not approve it.

If the ATM...	Then the ATM will...
Approves EA Request	1. Open the Form 14361 from the Documents tab in ACMS. 2. Save and rename Form 14361 to a temporary location on their computer. Use this naming convention: F-14361_NAME_Docket-No_Appeal NumberXXXXXX.pdf o NAME = 4-character name control o Docket-No = Numeric docket number o Appeal NumberXXXXXX = a unique case number assigned to the appeal by ACMS 3. Sign Form 14361 electronically. 4. Upload the electronically signed Form 14361 to the Documents tab in ACMS. 5. Delete unsigned Form 14361 case-file attachment(s). 6. Prepare an encrypted email to the EA POC, and attach the EA package documents: o F-14361_NAME_Docket-No_Appeal NumberXXXXXX.pdf o F-14362_NAME_Docket-No_Appeal NumberXXXXXX.pdf

If the ATM...	Then the ATM will...
	○ SND_NAME_Docket-No_Appeal NumberXXXXXX.pdf (or petition file name, if used) ○ New Information_NAME_Docket-No_Appeal NumberXXXXXX.pdf (only for cases originating from IMF AUR or Correspondence Exam) 7. Send the email/EA package (via encrypted email) to the appropriate EA POC within the originating function and copy the ATE.
Does Not Approve EA Request	1. Not sign Form 14361 2. Return any EA request package to the ATE (via encrypted email) for appropriate action, such as ○ Correction of the EA package ○ Additional consideration and resolution ○ Closing to Counsel for trial preparation

(2) Use the email template below to prepare the EA request email to the EA POC:

EA Request Email Template - To EA POC

Email Part	Description of Entry
To:	EA POC
Subject:	EA Request - Docket No. NNNNN-YYC **Note:** C = Character(s) used by the Tax Court to designate different types of cases, such as *S* for a *small* or "S" case. See IRM 8.4.1.3.1, Designations Identifying Types of Docketed Cases.
Attachments:	• F-14361_NAME_Docket-No_Appeal NumberXXXXXX.pdf • F-14362_NAME_Docket-No_Appeal NumberXXXXXX.pdf • SND_NAME_Docket-No_Appeal NumberXXXXXX.pdf (or petition file name, if used) • New Information_NAME_Docket-No_Appeal NumberXXXXXX.pdf (only for cases originating from IMF AUR or Correspondence Exam)
Body:	Please review the attached EA request package and complete Form 14362, Part B, as follows: 1. Check "Approved" or "Denied" 2. Select or write in the reason, if denied 3. Electronically sign the form 4. Enter your title 5. Enter the date you approved or denied the request

EA Request Email Template - To EA POC

Email Part	Description of Entry
	Insert if calendared: **Tax Court calendar date: MM/DD/YYYY** Your signature block

IRM 8.4.4.8.1
Examination Assistance Request Denied
The first sentence of paragraph (2) is restated as:

(2) The ATM forwards the Form 14362 to the ATE for the administrative file and to upload in ACMS.

The remainder of paragraph (2) remains the same.

Paragraph (3)b. is restated as:

b. Enter a detailed description in the CAR for the case that includes the phrase *EA DENIED*.

IRM 8.4.4.8.2
Examination Assistance Point of Contact
To correct an invalid link, the first sentence of paragraph (1) is restated as:

(1) Use the EA_Routing_Instructions posted on the Case Routing page on the Appeals website to determine the correct EA POC.

The remainder of paragraph (1) remains the same.

IRM 8.4.4.9
Appeals Technical Employee Actions
Paragraph (2) is restated as:

(2) If the EA request is denied, and not subsequently provided, the ATE must enter a detailed description in the CAR that includes the phrase *EA DENIED.*

Paragraph (3)b. is restated as:

b. Input the ACMS action and sub-action code *SU-RC* (Suspense - Review and Comment Requested), using the date Appeals mailed EA Letter 4642, Docketed Case Examination Assistance, and select “Waiting on Compliance for information/response.”

Paragraph (5)a. and (5)e. are restated as:

(5) Upon receipt of the completed EA, the ATE will:

a. Input the ACMS action and sub-action code *SU-RX* (case out of suspense – review and comment received) using the date Appeals received the EA results. SU-RX automatically updates the case status from suspense and restores its status to the status immediately preceding the suspense action.

Subparagraphs b. through d. remain the same.

e. Upload the final Form 14362 received from Compliance to the Documents tab in ACMS (for EA tracking purposes, post-review, etc.).

The Note following subparagraph e. remains the same.

IRM 8.4.4.11
Examination Assistance Tracking
Paragraph (1) and the table that follows it are restated as:

(1) Appeals will use data obtained from ACMS to track EA requests:

Tracking Method	**When Used**
Feature Code *EA*	The ATE enters Feature Code *EA* upon notification of the ATM's initial approval of the EA request.
EA DENIED	The ATE makes an entry in the CAR that includes the words "**EA DENIED"** if the EA POC denies the EA request and does not subsequently reverse the EA denial.
ACMS action and sub-action Code *SU-RC* (Case in Suspense - Review and Comment Requested)	The ATE enters action and sub-action code *SU-RC* on the CAR using the date Appeals mailed EA Letter 4642 and selects "Waiting on Compliance for information/ response."
ACMS action and sub-action Code *SU-RX* (Case Out of Suspense - Review and Comment Received)	The ATE enters action and sub-action code *SU-RX* on the CAR using the date Appeals received the EA results. *SU-RX* automatically removes the case from suspense and restores its status to the status immediately preceding the suspense action.