DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

INDEPENDENT OFFICE OF APPEALS

July 31, 2026

Control No. AP-08-0726-0037
Expiration Date: 07/31/2028
Affected IRM: 8.6.1

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 8.6.1, Conference and Issue Resolution

This guidance provides general information for ACMS detailed in IRM 8.6.1, Conference and Issue Resolution. 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 sections 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

Attachment

cc: www.irs.gov

Attachment AP-08-0726-0037, Appeals Case Management System (ACMS) procedure updates for IRM 8.6.1, Conference and Issue Resolution

Throughout 8.6.1:

- Any reference to Appeals Centralized Database System (ACDS) will be changed to Appeals Case Management System (ACMS), as appropriate.
- Definition of acronym CAR, which is Case Activity Record (in ACDS), will be changed to Case Action Record (in ACMS).
- Case Action Record and Timesheet (CARATS) has been obsoleted. Direct time will be applied directly to the case via the CAR. Indirect time is input as a time entry in ACMS.
- Any reference to CARATS codes and sub-codes will be changed to action types and sub-types, respectively.
- Form 5402, Appeals Transmittal and Case Memo, has been replaced. The 'Printable View' feature in ACMS now captures the information found on Form 5402. In ACMS, Form 5402 is referred to as the E-5402.
- Any reference to Shared Team of Administrative and Redaction Support (STARS) service request will be changed to ACMS support request.
- Necessary standard letters or forms not already available in ACMS will be retrieved from the Product Catalog and manually completed instead of generated from ACDS 2.0 or Appeals Generator of Letters and Forms (APGOLF).

8.6.1.2.1.2
Providing Case File Access
Revise paragraph (1) as:

(1) When a “specified taxpayer” or representative requests access to the case file, discuss with them the most efficient way to provide the file. Available formats are as:

- EEFax – preferred if case file is 150 pages or less (150 pages is the limit for faxes)
- Kiteworks – preferred if case file is more than 150 pages and the taxpayer has access to a computer. The assigned Appeals Officer will need to provide Shared Team of Administrative and Redaction Support (STARS) with the email address of the requesting individual.
- PDF File – used for transmittal via Secure Messaging or any other authorized secure electronic communication method
- Hard Copy – used as a last resort, if the taxpayer or representative does not have access to a computer or an EEFax, or prefers a hard copy (not to exceed 500 pages)

8.6.1.2.1.3
Preparing and Completing the ACMS Support Request
Revised title

8.6.1.7.5
Taxpayer Provides New Information
Revise paragraph (2) Note as:

Note: Notate in the CAR for Campus-sourced cases where the taxpayer provides new information and the case meets the exception in paragraph (2) and Appeals will retain jurisdiction.