DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

INDEPENDENT OFFICE
OF APPEALS

November 24, 2025

Control No. AP-08-1125-0038
Expiration Date: 11/24/2027
Affected IRM: See below

MEMORANDUM FOR DIRECTOR, COLLECTION APPEALS

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

SUBJECT: Appeals Case Management System (ACMS) procedures for
                 document generation for Collection Appeals workstreams

This guidance is issued to provide procedures in ACMS for document generation for Collection Appeals workstreams. Please distribute this information to all impacted employees within your organization.

Purpose: This guidance is issued to update IRM procedures reflecting the new 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.

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-08-1125-0038, Appeals Case Management System (ACMS) procedures for document generation for Collection Appeals workstreams

ACMS's document generation ability will still be in development when ACMS is first deployed. Appeals Technical Employees (ATEs) will use the following work around procedures to generate forms and letters needed for Appeals cases worked in ACMS. Two workaround options are available:

Note: ATEs can generate Letter 3193, Letter 927, Form 12256 in ACMS. These three documents are the exceptions to the below procedures:

Workaround Option 1

1	In the appeal, select the Documents tab and then click Document Repository.	None
2	To search by Product Number, use the Select Product Type dropdown menu.	Select the document type. Usually this will be 'Form' or 'Letter.' For example, for Letter 4837, select 'Letter.'
3	Enter Product Number	Enter the number of the form or letter. For example, for Letter 4837, input '4837.'
4	Click FIND	This will load the Product Catalog Results page.
5	Under Get pdf, Current: Select the date of the most current form.	(i.e., 04-2023) The file will be saved to your Downloads folder in your browser.
6	Open the document	The document will open as a fillable pdf with applicable selectable paragraphs.
7	If applicable, click Show Selectable Paragraph Pages button.	None
8	Select any applicable additional paragraphs.	None
9	Fill in the form or letter using case information from ACMS.	Blue spaces identify fillable areas. Complete all required information.
10	Verify the information is correct.	None
11	Print the document to pdf.	None
12	Save the pdf document.	None
13	If applicable, digitally sign the form.	Use the Fill & Sign tool in Adobe to sign the document.
14	Save the signed document	When saving, use the naming convention outlined in Exhibit 8.22.4-4, CDP Naming Conventions for Electronic Attachments to ACDS.

15	Upload the saved, signed document to ACMS, using the Upload Files button in the Documents tab.	None

Workaround Option 2

Workaround Option 2 only applies to cases that were originally carded in to ACDS. ATEs are restricted to read-only access in ACDS and will not be able to update taxpayer information in that system.

ATEs will be able to access the case on ACDS 2.0 and utilize the document generation capabilities of that system to create forms and letters.

ATEs will need to verify the ACDS 2.0 information that populates to the generated form/letter for accuracy. ATEs will make corrections to the form/letter generated before it is finalized, attached to ACMS, and sent to the taxpayer.

Once completed, forms/letters generated in ACDS 2.0 must be attached to ACMS.