



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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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 8.10.1, Internal Reports

This guidance provides procedures for integrating ACMS to IRM 8.10.1, Internal Reports. Please distribute this information to all impacted employees within your organization.

Purpose: This guidance is issued to update IRM procedures reflecting the functionality and process changes for the IRS Independent Office of Appeals (Appeals) new case management system, ACMS, related to internal reporting for ACMS Release 1. This reporting guidance applies to cases in ACMS, which excludes cases closed in ACDS before October 1, 2025. Because historical reporting is still needed, the guidance for ACDS reporting is not currently changing. As ACMS develops, and reports are refined, additional guidance will be issued.

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

ACMS Internal Reports

ACMS has internal reporting functions that allow for dynamic reports fitted to the needs of the user. ACMS reports functions will provide needed information in real time, in customizable, easy to read formats. The updated reporting capabilities in ACMS will eventually obsolete reports in ACDS and Business Objects Environment (BOE). However, until the full data migration to ACMS is complete, there may be some use of ACDS and BOE for historical reports for comparative purposes. For this reason, the ACDS reports found in IRM 8.10.1, Internal Reports, will not yet be obsoleted.

ACMS allows users to report on system data and includes several pre-built reports. The ability to access and edit these reports varies by role. For example, reports for managers will show information related to their team's performance and inventory, whereas a report for an Appeals Officer (AO) would only show information related to cases in their assigned inventory.

ACMS reports reside mostly in the Report screen in ACMS. In addition to these reports, there are more reports available on the ACMS user's dashboard.

ACMS reports are housed in the Reports tab. For a full list, including the name of the report, the description, and who has access to the report, see the below table. Many of the report names are similar or identical to reports from ACDS and BOE for ease of reference.

Note: APS reports (formerly PEAS reports in ACDS) have not yet been developed for ACMS and are not included in this list. When they are developed, they will be included in future guidance.

Report Name in ACMS	Description	User(s)
Collection Appeals - All Measures	All measures (P and R) for Collection Appeals	Executive TA, Area TA, ATM
Collection Appeals - P-Measures Report	Shows all P-measures for Collection Appeals	Executive TA, Area TA, ATM
Collection Appeals - Disposal	Closed cases, all closing actions taken.	Executive TA, Area TA, ATM
Collection Appeal - Statute	Lists all cases/returns, including reference returns, in chronological order by statute expiration date	Executive TA, Area TA, ATM
Appeals - Measures Report	All measures (P and R) for Appeals	Executive TA
Appeals - Inventory	Inventory breakdown for Appeals	Executive TA
Appeals - Inventory Aging	Inventory aging for Appeals	Executive TA
Appeals - Receipts	Total receipts for Appeals	Executive TA
Appeals - Receipts (Closing Code > 19)	Premature closings	Executive TA

Attachment AP-08-1125-0039, Appeals Case Management System (ACMS) procedure updates for IRM 8.10.1, Internal Reports

Appeals – Disposal	Closed cases, all closing actions taken, all of Appeals.	Executive TA
Appeals - Unassigned	Unassigned open cases.	Executive TA
Appeals - In Suspense	Open cases in suspense.	Executive TA
Appeals - ADR Closures	Closures with MO feature codes.	Executive TA
Appeals - Inactivity	No case action record for 60 days.	Executive TA
Appeals - Conferences	No 'CF' case action record 100 days after 'CR' case action record.	Executive TA
AIR - Disposals	Provides Appeals managers and analysts with business results statistics based on cumulative fiscal year data.	Executive TA, Area TA, ATM
AIR - Cycle Time	Provides Appeals managers and analysts with business results statistics based on cumulative fiscal year data.	Executive TA, Area TA, ATM
AIR - Receipts	Provides Appeals managers and analysts with business results statistics based on cumulative fiscal year data.	Executive TA, Area TA, ATM
AIR - Inventory	Provides Appeals managers and analysts with business results statistics based on cumulative fiscal year data.	Executive TA, Area TA, ATM
AIR - Aging	Provides Appeals managers and analysts with business results statistics based on cumulative fiscal year data.	Executive TA, Area TA, ATM
uniT - Time Entries	Reports provide inventory analysis at the National, Functional Unit, Area and Team levels	Executive TA, Area TA, ATM
uniT - Employee Grade	Reports provide inventory analysis at the National, Functional Unit, Area and Team levels	Executive TA, Area TA, ATM
uniT - Status	Reports provide inventory analysis at the National, Functional Unit, Area and Team levels	Executive TA, Area TA, ATM
uniT - Appeal Grade	Reports provide inventory analysis at the National, Functional Unit, Area and Team levels	Executive TA, Area TA, ATM
Inventory - Status	Case status of all inventory	Executive TA, Area TA, ATM
Inventory - Category/Age	Inventory age by category	Executive TA, Area TA, ATM
Inventory - Grade	Inventory grade by category.	Executive TA, Area TA, ATM
Appeals - In Suspense	Suspended cases.	Executive TA, Area TA, ATM
Docketed Appeals	All cases that have been petitioned for consideration by the United States Tax Court	Executive TA, Area TA, ATM

Petitioned SN Appeals	All cases on which notices of deficiency were issued, and for which the taxpayer filed a petition with a Tax Court	Executive TA, Area TA, ATM
Statute Expiration Report	Lists all cases/returns, including reference returns, in chronological order by statute expiration date	Executive TA, Area TA, ATM
AQMS Summary Statistics Report	Summary of AQMS statistics	AQMS
AQMS Standards Success Rate Report	Summary of standard success rates as percentages	AQMS
AQMS Errors for Area – TA	AQMS errors by area	AQMS, Executive TA, Area TA
AQMS Errors for Area – ATM	AQMS error, by team	AQMS, ATM
Expiring Accounts	Expiring ACMS accounts	CPOS

ACMS Dashboard Reports

Dashboard reports are available in ACMS on the Homepage. Dependent on the user's profile, ACMS users can add additional reports to their dashboard. For a current full list, see the below table. As ACMS continues to develop, more reports and increased reporting functionality will be built into the system.

ACMS Dashboard Reports	
Active Appeals	My Teams - CAP and CDPTD cases
Active Appeals - Executive	My Teams - CDP cases
Active Support Requests	My Teams - OIC cases
Aged Cases Over 180 Days	My Teams - TFRP cases
Aged Cases Over 365 Days	My teams Active Appeals
Aged Cases Over 730 Days	My Teams Active Support Requests
Aged Cases with Deadline Approaching	My Teams Aged Cases Deadline Approaching
All Appeals	My Team's Aging Appeals
All Appeals – Executive	My Teams All Support Requests
All Cases Awaiting Assignment	My Team's Appeals
All Cases Awaiting Assignment 60 Days Old	My Teams Appeals Awaiting Approval
All Cases Awaiting Assignment 90 Days Old	My Team's Appeals Closed This Month
All Support Requests	My Teams Appeals Remanded or In Suspense
Appeals - All Queues	My Teams Appeals Returned
Appeals Awaiting Approval	My Team's Appeals Volume MOM
Appeals Awaiting Approval & Support Req	My teams CAP/CDPTD with Deadline in 3Day
Appeals Awaiting Assignment	My Team's Completed Tasks

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Appeals Awaiting Executive Approval	My teams Conference Overdue
Appeals Remanded or In Suspense	My Teams Conference Overdue in 45 Days
Appeals Returned	My teams Initial Contact Letter Overdue
Average Hours by Area	My Teams New Appeals
Awaiting APS Closure	My teams New Support Requests
Campus & Field Cases	My Team's Open Appeals
CAP and CDPTD cases	My Team's Open Appeals - by Status
CAP CPTD Aged Cases Over 3 Days	My Team's Open Appeals - by Type
CAP CPTD Aged Cases Over 5 Days	My Team's Open Tasks
CAP/CDPTD with Deadline in 3 Day	My Team's Overdue Tasks
CAP/CDPTD with Deadline in 5 Day	My Teams Statue Expiring
CDP cases	My Teams Support Requests Awaiting Aprvl
Collection Appeals - All Measures	My Teams Support Requests Returned
Collection Appeals - P-Measures Report	My Team's Tasks Due Today
Conference Overdue	My Team's Upcoming Tasks
Conference Overdue	My Upcoming Tasks
Conference Overdue in 15 Days	MyTeams CAP/CDPTD with Deadline in 5 Day
Conference Overdue in 45 Days	MyTeams Initial Contact Letter Overdue14
Conference Overdue in 45 Days	New Support Requests
Disposals - CDP by Month	OIC cases
Disposals - OIC by Month	Overdue Tasks
Disposals: All Appeals by Month	P1 Measure report
Disposals: CAP/CDPTD by Month	P10 Measures
Disposals: Outcome by Month	P2 Measures
Docketed Appeals	P4 Measures
Grade 11 Cases	P5 Measures
Grade 12 Cases	P6 Measures
Grade 13 Cases	P-measure report
Grade 9 Cases	R8 Measures
Inactivity with Deadline Approaching	Receipts - CDP by Month
Initial Contact Letter Overdue	Receipts - OIC by Month
Initial Contact Letter Overdue	Receipts: All Appeals by Month
Initial Contact Letter Overdue 15 Days	Receipts: CAP/CDPTD by Month
Initial Contact Letter Overdue 15 Days	Receipts: Outcome by Month
Initial Contact Letter Overdue 45 Days	Remanded Appeals
Last Activity Over 45 Days	Remanded Appeals - Executive
Last Activity Over 60 Days	Returned Approvals Appeals & Support Req
Last Activity Over 60 Days	Sprint 17 UAT - P / R Measures
My Completed Tasks Last 2 Weeks	Statue Expiring

Attachment AP-08-1125-0039, Appeals Case Management System (ACMS) procedure updates for IRM 8.10.1, Internal Reports

My New Appeals	Statue Expiring in 3 Months
My Open Appeals	Statue Expiring in 6 Months
My Open Tasks – All	Statue Expiring in 9 Months
My Overdue Tasks	Support Requests Awaiting Approval
My Tasks Due Today	Support Requests Awaiting for Approval
My Tasks Due Today	Support Requests Returned
My Team Inactivity Deadline Approaching	Support Requests Returned
My Teams - Aged Appeals (4+ weeks)	Suspended Appeals
My Teams - Aged Appeals (8+ week)	Suspended Appeals - Executive
My Teams - All Appeals	Tasks Due Today
My Teams - All Awaiting Assign Appeals	TFRP cases
My Teams - Appeals Grade 9,11,12,13	Time Tracking Report - Team Member
My Teams - Awaiting Assign SR 1 week old	Time Tracking Report Area/Team
My Teams - Awaiting Assignment SRs	None

ACMS related guidance regarding specific IRM 8.10.1 subsections:

IRM 8.10.1.7, Cases Activity Record & Automated Timekeeping System (CARATS)

The case action record (CAR), under the History tab in ACMS, holds all the case action records. CAR codes are mirrored from ACDS CARATS codes and are similarly used to track significant case actions and the time spent on those actions.

For ACMS release 1, some cases (Examination Appeals, SEPR, Collection Appeals remands, cases closed before October 1, 2025, etc.) will continue to have their case actions recorded in ACDS.

On ACDS, any time worked on ACMS will be logged using the indirect time category of Line 3 "Large Case". In a later release, this will be changed to "#3 - Time worked on ACMS." On ACMS, any time worked on ACDS will be logged using the indirect time category of "Legacy System". Employees in this situation should confirm their time is balanced on both systems throughout the month. Managers (and TAs) of these employees should do the same.

Note: See the user guide and training material for changes on balancing time in ACDS and ACMS.

IRM 8.10.1.7.3, Indirect Time Categories and Definitions for Appeals Technical Employees

ACMS Category	Definition
Administrative	Time spent on all other non-case related activities.
Annual/Sick/Leave	Time spent on annual, sick, administrative, or other leave.
Case Related Assistance	Enter time spent on cases not assigned to the Hearing Officer, such as TEFRA penalty only cases that are in Examination inventory.
Case Related Travel	Enter the time spent traveling to locations outside the ATE's assigned post of duty for activities that are case related.
Credit/Comp/Religious Leave	Time taken to reduce accrued credit/compensatory hours or for religious reasons.
Detail Outside Appeals	Time spent on details to other functions if the Appeals Technical Employee (ATE) retains assigned Appeals case inventory. If no case inventory is retained by the ATE, no inventory and time report will be prepared, and no time will be accounted for in Appeals.
Legacy System Management	Time spent working cases still housed in ACDS.
Meetings	Time spent in any meetings. Some examples are: • Office and group meetings • Work associated with committees • Appeals/Counsel/Collection/Examination meetings • Employee Engagement meetings • Ethics/Integrity/Sexual Harassment and other meetings
NTEU	Time spent on performing duties as a NTEU steward.
Professional Reading	Time spent reading non-case related materials.
Reports	Time spent in the preparation of all reports, including the following: • Month end reports • Tax Court calendar reports • Statute report • SETR Time reports Exception: Technical Guidance/International
Special Assignments	Time spent testing. Time spent serving as a detailee or task force member on non-case related or non-systems analysis related matters and special assignments.

Training	Time spent attending formal or informal training (including instructor preparation time) either as a student or instructor. Some examples are: • On-the-job instructor training as either student or instructor • Any out-service training • CPE • Computer and software training
Other	For time not defined above. Explanation in the description field is required.

8.10.1.17 (new) (MM-DD-YYYY)

Appeals Case Management System (ACMS) Time Reporting

(1) Appeals Case Management System (ACMS) has built-in functionality to record direct time applied to assigned cases, as well as indirect time. Employees balance their direct and indirect time daily and at month end. Additional information relating to ACMS time reporting for all ACMS users may be found in the ACMS User Guide.

(2) Definitions for all direct and indirect time entry fields on ACMS have not been fully developed. Refer to the following IRM sections for assistance in determining the correct time entry:

- IRM 8.20.10.7.4.1.1, Direct Time
- IRM 8.20.10.7.4.1.2, Indirect Time
- IRM 8.10.1.7.2, Direct Time Categories and Definitions for Appeals Hearing Officers
- IRM 8.10.1.7.3, Indirect Time Categories and Definitions for Appeals Technical Employees
- IRM 8.10.1.9.1, Direct and Indirect Time for Tax Computation Specialists
- IRM 8.10.1.16.1, Direct and Indirect Time for ATT Technical Employees

Note: Contact your manager for any time entry-related questions.

8.10.1.17.1 (new) (MM-DD-YYYY)

ACMS Direct Time for Appeals Employees

(1) Direct time categories provide employees with a place to charge time that is directly applied to cases currently assigned to them and to 'Support Requests' assigned to them.

(2) Direct time is charged in 15-minute increments.

Time Spent on Activity	Time Entry Format
Less than 15 minutes	0
15 minutes	.25
30 minutes	.5

Time Spent on Activity	Time Entry Format
45 minutes	.75
1 hour	1

8.10.1.17.1.1 (new) (MM-DD-YYYY)

ACMS Direct Time for APS Employees - Case Action Records

(1) APS direct time is time charged to processing case work.

(2) Direct time on case action records can be accessed by opening a case and selecting the “Create Action Records” button. Input the applicable information and proceed through the prompts to record the action.

(3) Direct time on case action records includes the following case-related activities:

- AIMS IDRS adjustment input (AIM)
- AOIC updates (OIC)
- Account Transfer/Form 12810 (AT)
- Adjustments verified on IDRS for posting (AV)
- Case closed on ACMS by APS (CL)
- Closing Letters and Agreement Forms Mailed (LT)
- Credit Transfer (CRT)
- Excess Collections (XSF)
- Final Closure out of APS (FC)
- Installment Agreement (IA)
- Interest Computation (INT)
- Manager Comment (MC)
- Manual Refund (MR)
- Miscellaneous (MS)
- Non-AIMS IDRS adjustment input (ADJ)
- Not ready for closure – no waiver paragraph on decision (NR)
- Post Closure Account Corrections (PC)
- Quick Assessment sent to Accounting (QA)
- Request sent to Statute Unit for clearance (ST)
- Request sent to non-masterfile, for assessment, transcript, etc. (NMF)
- Returned to ATM – rejected and closed out of APS (AR)
- Submitted request to Compliance for additional information (COM)
- Submitted request to Counsel for additional information (COU)
- Suspense (SU)
- Unpostable Transactions (UP)

8.10.1.17.1.2 (new) (MM-DD-YYYY)

ACMS Direct Time for APS Employees - Support Requests

(1) APS direct time is time charged to processing case work.

(2) Direct time on 'Support Request' can be accessed by opening the assigned 'Support Request' and selecting the "Time Entries" field. Input the applicable information and proceed through the prompts to record the time entry. See IRM 8.20.13.6.11.1, IRS Support Request Tab, for more information.

(3) Direct time on 'Support Request' includes case-related activities,

8.10.1.17.2 (new) (MM-DD-YYYY)

ACMS Indirect Time for APS Employees

(1) Indirect time categories provide employees with a place to charge time that does not fall within the definition of direct time.

(2) Indirect time can be accessed by opening the "Time Entries" ACMS app navigation item. Select "New" and input the applicable information and proceed through the prompts to record the time entry. See IRM 8.20.13.6.17, Time Entries, for more information.

(3) Indirect time includes the following non-case related activities:

- Administrative
- Annual/Sick Leave
- Case Related Assistance
- Case Related Travel
- Credit/Comp/Religious Leave
- Detail Outside Appeals
- Legacy System
- Management
- Meetings
- NTEU
- Professional Reading
- Reports
- Special Assignments
- Training
- Other

8.10.1.17.3 (new) (MM-DD-YYYY)

ACMS Time Balancing for Appeals Employees

(1) Appeals employees are required to enter and balance time for each day during the month, based on their tour of duty (TOD).

(2) The user can check the balance for a day by accessing the "Reports" from the navigation menu and selecting the reports "Time Tracking Report/Team Member" and/or "Time Balance."

(3) The report titled "Time Tracking Report/Team Member" can be edited to see the total time reported for each day, week, month, etc.

- Selecting the slider tab titled "Detail Rows" displays additional information related to the time entry.
- Selecting the "Filter" button (the icon appears as a funnel) allows the user to filter by a specific date to see the time balance.

- (4) The report titled "Time Balance" displays a listing of each month with columns numbered 1 to 31 to account for each day of the month. The user can check the time balance displayed for each day of the month.
- (5) Employees are required to balance their timesheet daily. All timesheets must be balanced prior to the month-end processing cut-off which is generally close of business on the last workday of the month. Managers may establish an earlier cut-off, if necessary.
- (6) End-of-Month processing must be completed by close of business on the first working day of the month.

8.10.1.17.4 (new) (MM-DD-YYYY)

ACMS Tour of Duty (TOD)

- (1) The Team Manager must ensure that every employee in their group has a tour of duty (TOD) on ACMS as follows:
 - a. Click on the "Contact" navigation menu, then select the applicable employee.
 - b. Review the TOD information under the "Related" tab on the employee's summary screen for accuracy.
- (2) If the TOD exists, but is incorrect, click on the TOD ID number and update the information as appropriate.
- (3) The Team Manager is responsible for ensuring that their employees:
 - Balance their time for each day worked.
 - Account for their hours worked each pay period commensurate with their employment status (F/T or P/T).
- (4) See the following IRM sections for more information:
 - IRM 8.20.13.6.6, Contacts
 - IRM 8.20.13.6.6.1, Contact Tab
 - IRM 8.20.13.6.6.1.1, Tour of Duty
 - IRM 8.20.13.6.6.1.1.1, New Tour of Duty
 - IRM 8.20.13.6.6.1.2, Time Balance