DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

INDEPENDENT OFFICE
OF APPEALS

December 2, 2025

Control No. AP-08-1225-0047
Expiration Date: 12/2/2027
Affected IRM: 8.20.13 (new)

MEMORANDUM FOR ALL IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES

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

SUBJECT: New IRM 8.20.13, Appeals Case Management System (ACMS)

This guidance transmits the proposed new IRM 8.20.13, Appeals Case Management System (ACMS). Please distribute this information to all impacted employees within your organization.

Purpose: This guidance explains the terms and processes used to establish, track, and control cases in 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. ACDS and ACMS will operate simultaneously until ACMS is built to accommodate all Appeals workstreams.

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

MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

Effective Date
(MM-DD-YYYY)

Purpose

(1) This transmittal creates new IRM 8.20.13, Account and Processing Support (APS), Appeals Case Management System (ACMS).

Material Changes

(1) This transmits the new IRM 8.20.13, Account and Processing Support (APS), Appeals Case Management System (ACMS).

Effect On Other Documents

This is a new IRM section 8.20.13, Account and Processing Support (APS), Appeals Case Management System (ACMS).

Audience

All IRS Independent Office of Appeals (Appeals) Employees

Steven M. Martin
Director, Operations Support

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Exhibits

8.20.13.1 (MM-DD-YYYY)
Program Scope and Objectives

(1) *Purpose*: This IRM section explains the terms and processes used to establish, track, and control cases in the Appeals Case Management System (ACMS).

(2) *Audience*: Appeals Account and Processing Support (APS) employees.

(3) *Policy Owner*: Appeals Policy is under the Director, Operations Support.

(4) *Program Owner*: Appeals Policy is the program office responsible for providing technical and procedural guidance to the Appeals organization and is under the Director, Policy, Planning, Quality & Analysis (PPQ&A).

(5) *Contact Information*: Appeals employees follow established procedures on How to Contact an Analyst. All other employees should contact the Product Content Owner provided on the Product Catalog Information page for this IRM.

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8.20.13.1.1 (MM-DD-YYYY)
Background

(1) ACMS is a computerized case control system that is used to control and track cases throughout the appeal process. ACMS will replace the Appeals Centralized Database System (ACDS).

(2) Information input into ACMS is used to:

- Control cases during the unassigned period
- Control and track cases in inventory until final closing
- Monitor statuses
- Record key actions taken as the case moves through the appeals process
- Record Appeals Technical Employee (ATE), Appeals Account Resolution Specialist (AARS), and APS time applied to cases, status of cases, etc.
- Automate the process of changing, updating, and modifying statuses
- Improve statute control and data accuracy

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8.20.13.1.2 (MM-DD-YYYY)
Authority

(1) IRM 8.20, Account and Processing Support (APS), establishes the APS program and policy framework for Appeals.

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8.20.13.1.3 (MM-DD-YYYY)
Roles and Responsibilities

(1) The Director, Operations Support, is the executive responsible for designing, developing, delivering, and monitoring short- and long-range tax administration policies, programs, strategies, and objectives for the Appeals organization.

(2) The Director, PPQ&A, is responsible for:

- Providing technical and procedural guidance to Appeals employees.
- Establishing and maintaining policies and standard procedures for Appeals workstreams.

(3) Policy is comprised of two teams of analysts: Collection Policy and Examination Policy. The analyst(s) responsible for APS programs report to the manager for Collection Policy.

(4) The policy analyst shown on the Product Catalog page as the originator is the assigned author of this IRM.

(5) For more information on Appeals Policy, see the Policy, Planning, Quality & Analysis page on the Appeals website, where you can navigate to the two Policy teams' web pages.

(6) The Director, APS, is the senior manager responsible for the control and processing of all Appeals cases. The Director, APS, reports to the Director, Case Support. For more information on APS, see the APS page on the Appeals website.

(7) APS has primary responsibility for the following:

a. Receiving, controlling, and processing ACMS and other system/account update requests from the ATE and Counsel attorney.
b. Mailing closing letters prepared by the ATE, when appropriate.
c. Verifying and updating assessment statute expiration dates (ASED) for each taxpayer account in Appeals or IRS Counsel jurisdiction.
d. Processing and monitoring final account adjustment processing based upon the disposition of the case to ensure the correct billing notice or refund is released to protect the taxpayer's right to finality for their respective case.
e. Identifying account adjustment errors and/or unpostable conditions and expeditiously performing corrective actions to ensure the taxpayer's account is accurate and resolved.
f. Adherence to the Appeals feedback loop requirements based on the case type.

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8.20.13.1.4 (MM-DD-YYYY)
Program Management and Review

(1) PPQ&A provides trend and data summary reports for Appeals.

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8.20.13.1.5 (MM-DD-YYYY)
Program Controls

(1) APS program oversight also includes participation in operational and evaluative reviews.

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8.20.13.1.6 (MM-DD-YYYY)
Terms and Acronyms

(1) In addition to this IRM section, APS processing IRM terms and acronyms are provided in the following IRM Exhibits:

- IRM 8.20.7-8, General Acronyms and Acronym Definitions Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7
- IRM 8.20.7-10, Audit Information Management System (AIMS) Acronyms and Command Codes (CC) Included in APS IRMs 8.20.5, 8.20.6, and 8.20.7
- IRM 8.20.7-11, Integrated Data Retrieval System (IDRS) and Corporate Files Online (CFOL) Acronyms and Command Codes (CC) included in APS IRMs 8.20.5, 8.20.6, and 8.20.7

(2) ACMS refers to an Appeals case as an "appeal." This IRM may use the terms "appeal," "case," and "Appeal Number" interchangeably.

(3) "Case Activity Record" is referred to as "Case Action Record" (CAR) in ACMS.

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8.20.13.1.7 (MM-DD-YYYY)
Related Resources

(1) Additional APS program information and resources are available on the APS website.

(2) The Taxpayer Bill of Rights was codified as IRC 7803(a)(3). Under this section, the Commissioner of Internal Revenue must ensure employees are responsible for being familiar with, and acting in accordance with, taxpayer rights. For additional information, refer to IRM 1.2.1.2.36, Policy Statement 1-236, Fairness and Integrity in Enforcement Selection

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8.20.13.2 (MM-DD-YYYY)
Appeals Case Management System (ACMS)

(1) The Appeals Case Management System (ACMS) stores and organizes data in a way where the information remains connected and can be accessed from different locations. ACMS is replacing ACDS and includes additional functionalities.

(2) ACMS can only be accessed using an IRS computer.

(3) ACMS is a role-based application, and your role will determine which permissions you have in the system. To request access to ACMS, you must submit a request on the Business Entitlement Access Request System (BEARS).

(4) APS employees will have access to a variety of functions to enable them to do their job, based on the permissions authorized by their manager. Employees may be authorized to log on to ACMS and access different offices.

(5) ACMS communicates with IDRS to verify taxpayer information.

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8.20.13.3 (MM-DD-YYYY)
Establishing Appeals Cases on ACMS

(1) During the carding process, ACMS displays the information in the following subsections.

(2) See IRM 8.20.14.3, General Carding Rules, for carding instructions.

(3) Once the appeal case is carded onto ACMS, see IRM 8.20.13.5, General ACMS Case Information, for additional case information.

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8.20.13.3.1 (MM-DD-YYYY)
Primary Taxpayer

(1) When manually entering information to this field, use the taxpayer's name as shown in ENMOD/INOLES.

(2) Cases should be entered as they appear on the Master File.

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8.20.13.3.2 (MM-DD-YYYY)
TIN

(1) Enter the primary TIN. This number is the Social Security Number (SSN) or Employee Identification Number (EIN) of the primary taxpayer shown from documents in the administrative file.

(2) If the TIN matches a case already carded onto ACMS, it will be displayed under "Existing Appeals."

(3) ACMS pulls the taxpayer’s information from IDRS and allows the user to verify the information.

(4) If there is not a match, ACMS displays "TIN/EIN entered not found in external systems." Additional prompts will allow the user to modify their input or enter the case manually.

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8.20.13.3.3 (MM-DD-YYYY)
Modifier

(1) Unique modifiers are sometimes added to the TIN to identify special cases. They are listed on ACMS as follows:

- * = Invalid SSN (IMF)
- D = Temporary TIN
- N = Valid NMF (non-master file)
- P = Valid SSN IRAF/Valid EPMF EIN
- V = Valid SSN BMF
- W = Invalid SSN BMF
- X = Invalid SSN IRAF/Invalid EPMF EIN

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8.20.13.3.4 (MM-DD-YYYY)
Category and Subcategory

(1) "Category" represents the type of appeal (e.g., Collection Due Process (CDP), Offer in Compromise (OIC), Collection Appeals Program (CAP), Trust Fund Recovery Penalty (TFRP)).

(2) "Subcategory" represents the specific type of appeal for the category selected (e.g., Timely CDP Levy, Timely CDP Lien, Equivalent Hearing Levy, etc.).

(3) See Exhibit 8.20.13-1, ACMS Categories and Subcategories, for a complete list of categories and subcategories.

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8.20.13.3.5 (MM-DD-YYYY)
Taxpayer Request Date

(1) For non-docketed cases:

a. CDP cases: The taxpayer request date can be found on Form 14461, Transmittal of CDP/Equivalent Request Hearing, for field CDP cases on page 2 (the 4th column) or on Form 12153-B, Referral Request for CDP Hearing from ACS Support, box 4, for Automated Collection System (ACS) cases.
    - Type DPLN = Timely CDP Lien
    - Type DPLV = Timely CDP Levy
    - Type DPL2 = Timely CDP Lien and Levy
    - Type EHLN = Equivalent Hearing (EH) Lien
    - Type EHLV = EH Levy
    - Type EHBO = EH Lien and Levy
b. OIC cases: The taxpayer request date is the postmark date of the taxpayer's request for appeal.

c. CDP-OIC cases: The taxpayer request date is the date the Form 656, Offer in Compromise, or Form 656-L, Offer in Compromise (Doubt as to Liability), is **received** in one of the two Centralized Offer in Compromise (COIC) units located in Memphis and Brookhaven. **The Tax Increase Prevention and Reconciliation Act (TIPRA) statute will be two years from this date.** See IRM 8.23.2.3.1, Open Tax Increase Prevention and Reconciliation Act of 2005 (TIPRA) Determinations, for additional information regarding the TIPRA statute date.
d. Potential defaulted OIC cases: The taxpayer request date is the date from Form 2209, Courtesy Investigation.
e. For all other non-docketed cases where the appeal request is written:
    - The taxpayer request date is the date of the appeal request.
    - If the request is undated, the taxpayer request date is the postmark date.
    - If the request is undated, and the postmark date is not available or legible, the taxpayer request date is the date the request was received.
f. For non-docketed cases where the appeal request is verbal and is documented in the administrative file: The taxpayer request date is date of the appeal request.

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8.20.13.3.6 (MM-DD-YYYY)
Appeal Received Date

(1) Enter the date the administrative file was received in Appeals. This date should remain constant throughout the appeal process.

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8.20.13.3.7 (MM-DD-YYYY) (New)
Unpaid Balance of Assessment

(1) Total balance for all modules owed (if information is not available on the transmittal, see IDRS command code(s) IMFOLI or BMFOLI for the total balance).

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8.20.13.3.8 (MM-DD-YYYY)
Source

(1) Using the drop-down menu, select the correct source (e.g., Field, Campus).

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8.20.13.3.9 (MM-DD-YYYY)
Paper

(1) If the appeal is a paper case file, check the "Paper" box. No entry is required for paperless workstreams.

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8.20.13.3.10 (MM-DD-YYYY)
Primary Business Code

(1) The Primary Business Code (PBC) is a 3-digit code that identifies the source of the appeal/case. This code should remain constant throughout the appeal process. For AIMS cases, input the PBC of the originating office as shown on the AMDISA in the closing PBC field. For non-AIMS cases, the listings below are provided to assist you in determining the PBC.

(2) Digit 1 is the AIMS business unit code. The following is a list of valid codes to identify the source of work:

- 1 - Taxpayer Services (TS)
- 2 - Small Business/Self Employed (SB/SE)
- 3 - Large Business and International (LB&I)
- 4 - Tax Exempt/Government (TE/GE)

(3) Digits 2 and 3 are referred to as the "Industry-Area-Type-Code."

1. SB/SE and TS identifies "Area"
2. LB&I identifies "Industry"
3. TE/GE identifies "Area" or "Type" of case

(4) The Compliance **Collection Campuses** and their PBCs are:

- Andover 190
- Atlanta 191
- Austin 192
- Fresno 193
- Kansas City 194
- Brookhaven 295
- Cincinnati 296
- Memphis 297
- Ogden 298
- Philadelphia 299

(5) The Compliance **ACS "Remote" or Field** sites and associated campuses are:

- Buffalo (Andover 190)
- Denver (Ogden 298)
- Des Moines (Memphis 297)
- Detroit (Cincinnati 296)
- Jacksonville (Atlanta 191)

- Nashville (Memphis 297)
- Oakland (Ogden 298)
- Puerto Rico (Austin 192)
- Seattle (Fresno 193)

(6) For Bank Secrecy Act cases (IRC 6721 penalties for Form 8300, Report of Cash Payments Over $10,000 Received in a Trade or Business, violations), the PBC is 217.

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8.20.13.3.11 (MM-DD-YYYY)
APS Notes

(1) This field is used for APS to enter any notes specific to the appeal. Enter notations as appropriate.

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8.20.13.3.12 (MM-DD-YYYY)
Taxpayer Information

(1) ACMS lists the following contact information for an individual:

- TIN
- Suffix (if applicable), first name, middle name, last name of the primary taxpayer.

  Note: If the appeal is for joint taxpayers, the secondary spouse will be included as a "participant" (See IRM 8.20.13.3.19, Participants).
- Name Control (the first four letters of the taxpayer’s last name)
- Mobile Phone, Home Phone
- Country
- Street (Use the full address)
- City
- State/Province
- Zip/Postal Code

(2) ACMS lists the following contact information for a business:

- EIN
- Organization Name
- Name Control
- Phone, Fax
- Country
- Street (Use the full address)
- City
- State/Province
- Zip/Postal code

(3) ACMS receives information from IDRS to pre-populate the taxpayer information field.

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8.20.13.3.13 (MM-DD-YYYY)
Tax Period Information

(1) ACMS should include all tax periods listed on the taxpayer's appeal. This information can be obtained from documents in the administrative file included on the referral request.

(2) ACMS includes the following fields for each tax period:

- MFT Code
- Tax Period (6-digit)
- Statute Date
- Statute Code
- Proposed Total Penalties (if applicable)

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8.20.13.3.14 (MM-DD-YYYY)
MFT Code

(1) Each tax period will include a 2-digit Master File Tax (MFT) code representing the type of tax.

(2) A complete list of MFT codes can be found in Document 6209, IRS Processing Codes and Information.

(3) The MFT codes established during case carding will display.

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8.20.13.3.15 (MM-DD-YYYY)
Tax Period

(1) Item includes all tax periods (years) associated with the case.

(2) Periods are listed in a YYYYMM format.

(3) The information can be obtained from documents in the administrative file.

(4) For Estate Tax cases, Form 706, U.S. Estate Tax Return, use the date of death as the tax period.

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8.20.13.3.16 (MM-DD-YYYY)
Statute Date

(1) The statute date reflects the expiration date for the statutory period of assessment. If there is an open statute (live or unassessed), the date must be entered.

(2) The statute field is also used to track the collection statute expiration date (CSED) for Collection cases (CDP, OIC, and TFRP) and the TIPRA date for CDP-OICs. See IRM 8.20.14, Carding New Collection Receipts, for specific guidance for each Collection workstream.

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8.20.13.3.17 (MM-DD-YYYY)
Statute Code

(1) Enter the appropriate code to reflect the applicable statutory period of limitations. Remember, if there is a valid statute code, it must be entered. See Exhibit 8.20.13-3, ACMS Statute Codes, for a complete listing of all valid statue codes.

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8.20.13.3.18 (MM-DD-YYYY)
Proposed Total Penalties

(1) This field is used for TFRP cases to identify the proposed penalty amount for each tax period. Enter the amounts as listed on Form 7249, Request for Trust Fund Recovery Penalty Assessment(s).

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8.20.13.3.19 (MM-DD-YYYY)
Participants

(1) Each Appeal Number provides space to include up to six participants in each appeal. This includes the primary taxpayer, secondary taxpayer, primary Power of Attorney (POA), secondary POA, tax information authorization (TIA), and an "other" option.

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8.20.13.4 (MM-DD-YYYY)
Validating and Routing the Appeal

(1) After the required fields have been input, and the case has been created, the APS Tax Examiner (TE) will validate and route the appeal.

(2) The user selects the button titled, "Validate," which displays three fields with slider tabs to validate the information:

- Related Taxpayer Validation - sorted by participant's name, role, TIN, address, editing, actions.
- Appeal Validation - displays the taxpayer request date, category, subcategory.
- Tax Period Validation - a list of tax periods sorted by MFT Code, Tax Period, Statute Code, and Statute Date.

(3) If the validation is successful, a pop-up screen titled, "Validate - Success! All input has been validated. Select "Next" to continue to grading and routing," appears.

(4) Once completed, the "Validate" screen reads "Card-In is now complete for this Appeal. Thank you!" with the option to finish or go to the previous screen.

(5) ACMS will automatically route the case to the correct area for assignment.

(6) The case will be placed into a queue for further review, grading, and assignment by management.

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8.20.13.5 (MM-DD-YYYY)
General ACMS Case Information

(1) When an Appeal Number is open on ACMS, various data fields are displayed, which appear based on the user's permission levels and custom settings. The available fields are:

- Appeal
- Appeal Participants
- History
- Summary
- Details
- Support Requests
- Documents
- Time Tracking
- Milestones

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8.20.13.5.1 (MM-DD-YYYY)
Appeal

(1) This field displays the following information:

- Appeal Number
- Primary Taxpayer
- Name Control
- Category
- Subcategory
- Status

- Owner

(2) This field also contains buttons to perform additional case actions, depending on the user’s role:

- New Task
- New Support Request
- Change Owner
- Sync Taxpayer Info
- Validate
- Create Action Record
- Generate CAR
- Printable View
- Update Closing Code
- Generate Document

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8.20.13.5.1.1 (MM-DD-YYYY)
Appeal Number

(1) The Appeal Number is displayed with the letter A, a hyphen, and an 8-digit number (e.g., A-12345678). Appeal Numbers will be numbered as they are carded onto ACMS by APS.

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8.20.13.5.1.2 (MM-DD-YYYY)
Status

(1) This field displays the status of the case (e.g., Assigned, In Suspense, Approved, Closed).

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8.20.13.5.1.3 (MM-DD-YYYY)
Primary Taxpayer

(1) This field displays the name of the primary taxpayer.

(2) Selecting a name will open a new tab titled, “Person Organization.”

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8.20.13.5.1.3.1 (MM-DD-YYYY)
Person Organization

(1) This field displays the following information:

- Phone - a collapsible listing of the taxpayer’s phone numbers.
- Email - the taxpayer’s email.
- Two selectable tabs: "Details" and "Related.”

(2) This field also contains three buttons to perform additional actions:

- Follow - follow the actions of a user.
- Edit - allows the user to edit the organization (taxpayer)’s salutation, first name, middle name, last name, and suffix.
- Sync Taxpayer Info

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8.20.13.5.1.3.1.1 (MM-DD-YYYY)
Person Organization - Details

(1) This field contains two subsections: "Information" and "System Information.”

(2) "Information" lists:

- Organization Name (Taxpayer)
- Full Name (the full name listing extracted from IDRS)
- Mobile
- Home Phone
- TIN
- Formatted TIN
- Centralized Authorization File (CAF)
- Name Control
- Latest Sync Date
- Shipping Address (the taxpayer’s address with a link to view the address on Google Maps)

(3) "System Information" lists:

- Created By - displays the employee who carded in the appeal and the date and time it was created.
- Last Modified By - displays the employee who last modified the appeal and the date and time of the last modification.
- Organization (Taxpayer) Record Type - Available record types are Business, Individual, and Internal Organization.
- Organization (Taxpayer) Owner - displays the employee who is currently assigned the appeal. The owner will change as the appeal progresses through the Appeals process (i.e., carding, assignment, closure).

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8.20.13.5.1.3.1.2 (MM-DD-YYYY)
Person Organization - Related

(1) This field contains two subsections: "Person Organization History" and "Appeals."

(2) "Person Organization History" contains a sortable, filterable list of the actions taken on the taxpayer (organization)'s account. Selecting "View All" will open a new tab listing all the history items.

(3) "Appeals" lists appeals related to the person. The listing contains the Appeal Number, appeal participant role (e.g., Primary Taxpayer, Secondary Taxpayer), appeal participant notes, appeal participant modifier, and a check box indicating if the appeal participant is active or not. Selecting "View All" will open a new tab listing all the person's appeals.

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8.20.13.5.1.4 (MM-DD-YYYY)
Name Control

(1) This field lists the first four letters of the taxpayer's last name for an individual, and the first four characters of the business name for a business entity.

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8.20.13.5.1.5 (MM-DD-YYYY)
Category

(1) This field lists the category (e.g., CDP, OIC, CAP, TFRP).

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8.20.13.5.1.6 (MM-DD-YYYY)
Subcategory

(1) This field lists the subcategory (e.g., Timely CDP, EH, CAP Levy)

8.20.13.5.7 (MM-DD-YYYY)
Status

(1) This field shows the status of the case (e.g., awaiting assignment, ACMS closure)

8.20.13.5.1.8 (MM-DD-YYYY)
Owner

(1) This field lists the owner of the appeal. The owner of the appeal will change as the case progresses through the appeals process (e.g., carding, assignment, closure).

(2) Selecting a specific user on the "Owner" field will open a new tab with the employee's profile. See IRM 8.20.13.7.4, Employee Profile, for more information.

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8.20.13.5.1.9 (MM-DD-YYYY)
New Support Request

(1) This field allows the user to create a support request. See IRM 8.20.13.6.11.3, New Support Request, for more information.

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8.20.13.5.1.10 (MM-DD-YYYY)
Change Owner

(1) The “change owner” icon allows the user to change the owner of the appeal, depending on the permission level. Select the new owner using the search field, check or uncheck icon.

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8.20.13.5.1.11 (MM-DD-YYYY)
Validate

(1) This button is used by APS to validate a case and route for assignment after carding. See IRM 8.20.13.4, Validating and Routing the Appeal, for additional information.

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8.20.13.5.1.12 (MM-DD-YYYY)
Sync Taxpayer Info

(1) This button syncs the taxpayer’s information on ACMS with IDRS.

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8.20.13.5.1.13 (MM-DD-YYYY)
Create Action Records

(1) This button is used to create an action record and is only available for certain employee profiles. The user selects an action type, subtype (if applicable), activity date, action comments, and hours worked. Certain action records may require input of additional information (e.g., selecting the queue for a reassignment).

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8.20.13.5.1.14 (MM-DD-YYYY)
Generate CAR

(1) This button generates a CAR, which can be downloaded.

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8.20.13.5.1.15 (MM-DD-YYYY)
Printable View

(1) This button opens another window with a listing of appeal-related information. This document replaced Form 5402, Appeals Transmittal and Case Memo.

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8.20.13.5.1.16 (MM-DD-YYYY)
Update Closing Code

(1) This button is used by APS to update the closing code when closing a case on ACMS.

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8.20.13.5.1.17 (MM-DD-YYYY)
Generate Document

(1) This button opens a tab to generate a document. Search and select the document template and proceed through the prompts to generate the document.

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8.20.13.5.2 (MM-DD-YYYY)
Appeal Participants

(1) This field lists all participants for the appeal.

(2) Selecting "View All" will open a new tab with a sortable, filterable list of all the participants for the appeal. The listing contains the organization (person)'s name, appeal participant role (e.g., Primary Taxpayer, Secondary Taxpayer), appeal participant TIN, and appeal participant notes.

(3) Selecting the "New" button will open a tab to add a new participant to the appeal.

(4) See IRM 8.20.13.3.19, Participants, for more information.

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8.20.13.5.3 (MM-DD-YYYY)
History

(1) This field displays the appeal history information.

(2) The "CAR" is used to record the activity and direct time applied to assigned cases. This field lists the total case time for various activities (e.g., Total Collection Appeals Time, Total APS Time, Total Support Time).

(3) "Approval Work Items" displays the approval work item name, status, reviewed by name, assigned to name, approval chain name, comments, and reviewed date. See IRM 8.20.13.6.4, Approval Work Items, for additional information.

(4) "Appeal History" contains a sortable, filterable list of the actions taken on the appeal. The listing contains the date and time, Field (e.g., Shipping Street, Created), User, Original Value, and New (changed) Value. Selecting "View All" will open a new tab listing all the history items.

(5) "Related Taxpayer Appeals" lists appeals related to the person. The listing contains the Appeal Number, appeal participant role (e.g., Primary Taxpayer, Secondary Taxpayer), appeal participant notes, appeal participant modifier, and a check box indicating if the appeal participant is active or not. Selecting "View All" will open a new tab listing all the person’s appeals.

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8.20.13.5.3.1 (MM-DD-YYYY)
Action Record Tab

(1) This tab opens when the user selects a specific action record number. Action records are displayed with the letters AR, a hyphen, and a 9-digit number (e.g., AR-123456789).

(2) "Date and Time Details" displays the activity date, type (e.g., Miscellaneous (MS)), subtype, ACDS legacy code, follow-up date, follow-up completed date, a check box titled, "Do Not Log Time,” the related time entry, and hours.

(3) "Action Details" lists the comments for the record.

(4) "Activities" displays activities by subject, related to (Appeal Number), due date, status, closed, assigned to, and last modified date and time.

(5) "Action Record History" displays the date, field, user, original value, and new value. Selecting "View All" opens a tab with a sortable, filterable list of the same information.

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8.20.13.5.4 (MM-DD-YYYY)
Summary

(1) This field displays the following:

- Initial Information
- Participant Contact Information
- Workstream
- Appeal Information
- Closing Information

- APS Notes
- Docketed Case Details
- Collection Appeals Suspense Information (if applicable)
- System Information
- Related Taxpayer Appeals

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8.20.13.5.4.1 (MM-DD-YYYY)
Initial Information

(1) This collapsible field displays the following:

- Appeals Officer - the ATE who worked the case
- Appeal Number - see IRM 8.20.13.5.1.1, Appeal Number
- Status - see IRM 8.20.13.5.1.2, Status
- Office - the Appeals office location
- Card in Office
- Approver - the employee who approves the case closure
- Source - either Field or Campus
- Primary Business Code – see IRM 8.20.13.3.10, Primary Business Code
- Paper - check box which indicates is the case is paper or paperless
- Earliest Tax Period
- Appeals Quality Measurement System (AQMS) Review - check box to indicate if the case was selected for AQMS review or not
- Earliest Statute Date

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8.20.13.5.4.2 (MM-DD-YYYY)
Participant Contact Information

(1) This field contains a list of the appeals participants and their role, TIN, full address, primary phone number, and secondary phone number. Selecting "View All" opens a new tab with a sortable, filterable list.

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8.20.13.5.4.3 (MM-DD-YYYY)
Workstream

(1) This field lists the appeal category, subcategory, and record type.

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8.20.13.5.4.4 (MM-DD-YYYY)
Appeal Information

(1) This collapsible field displays the following:

- Grade
- Civil Penalty Code Section
- Unpaid Balance of Assessment
- Statute Code
- Notice Type
- Notice Expiration Date
- Age (Days)
- Taxpayer Request Date
- Appeal Received Date
- Assigned Date
- Earliest Statute Date
- Notice Default Date
- Notice Date
- Area

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8.20.13.5.4.4.1 (MM-DD-YYYY)
Grade

(1) Cases are pre-graded by ACMS during the carding process.

(2) ACMS uses available information to pre-grade each new Appeal Number.

(3) The grade is based on the case grading matrices outlined in the exhibits in IRM 1.4.28, Appeals Managers Procedures. Factors include workstream type, information about the primary taxpayer, unpaid balance of assessment(s), issue type, MFT code, etc.

(4) Appeals Team Managers (ATMs) will review the case grade while assigning the case and will make any necessary changes at that time. If determined that the case grade should be changed, the ATM will notate the reason in the CAR.

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8.20.13.5.4.4.2 (MM-DD-YYYY)
Civil Penalty Code Section

(1) The related civil penalty code section, if applicable.

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8.20.13.5.4.4.3 (MM-DD-YYYY)
Unpaid Balance of Assessment

(1) Total balance for all modules owed (if information is not available on the transmittal,

see IMFOLI / BMFOLI for the total balance).

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8.20.13.5.4.4.4 (MM-DD-YYYY)
Statute Code

(1) This field displays the statute code.

(2) See IRM 8.20.13.3.17, Statute Code, and Exhibit 8.20.13-3, ACMS Statute Codes, for additional information.

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8.20.13.5.4.4.5 (MM-DD-YYYY)
Notice Type (Source and Type of Notice of Deficiency/Determination Letter Issued)

(1) This field is to be completed for all cases in which a statutory notice has been issued by Appeals or received from Compliance or the Campus where such notice was issued.

(2) This field is to be completed on all cases in which a notice of deficiency or a notice of determination letter has been issued.

- 030A - Appeals issued CDP notice of determination letter
- 090A - Appeals issued notice of deficiency
- 150A - Appeals issued notice of deficiency to taxpayer residing outside the United States
- 180A - Appeals issued notice of final determination of partial or full disallowance of an abatement of interest claim
- 090S - Campus issued notice of deficiency
- 150S - Campus issued notice of deficiency to taxpayer residing outside the United States

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8.20.13.5.4.4.6 (MM-DD-YYYY)
Notice Expiration Date

(1) This item is computer generated and reflects the appropriate expiration date based on the type of notice and date issued.

(2) On 30-day notices of determination, the expiration date is 30 days from the issue date.

(3) On 90-day notices, the expiration date is 90 days from the issue date.

(4) On 150-day notices, the expiration date is 150 days from the issue date.

(5) On 180-day abatement of interest determinations, the expiration date is 180 days from the issue date.

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8.20.13.5.4.4.7 (MM-DD-YYYY)
Age (Days)

(1) This field displays the number of calendar days since the appeal received date.

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8.20.13.5.4.4.8 (MM-DD-YYYY)
Taxpayer Request Date

(1) This field displays the date the taxpayer requested the appeal.

(2) See IRM 8.20.13.3.5, Taxpayer Request Date, for additional information.

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8.20.13.5.4.4.9 (MM-DD-YYYY)
Appeal Received Date

(1) This field displays the date the case was received in Appeals. The date should remain constant throughout the time the case is in Appeals.

Exception: For CDP-OICs, the received date is the date the ATE's request for a new Appeal Number was received in APS.

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8.20.13.5.4.4.10 (MM-DD-YYYY)
Assigned Date

(1) The assigned date is auto populated when the ATM assigns the Appeal Number to the ATE.

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8.20.13.5.4.4.11 (MM-DD-YYYY)
Earliest Statute Date

(1) This field displays the earliest statute date.

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8.20.13.5.4.4.12 (MM-DD-YYYY)

Notice Date (Notice of Deficiency/Determination Letter Date)

(1) Enter the date of issuance of the notice of deficiency, or determination.

(2) This field is to be completed on cases received, in 90- or 150-day status, from Compliance or the Campus, or on Appeals-issued notices of deficiency, or Appeals-issued notice of determination letters.

(3) The date stamped on the notice of deficiency or notice of determination letter is the issue date.

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8.20.13.5.4.4.13 (MM-DD-YYYY)
Notice Default Date

(1) This item is computer generated and reflects the appropriate default date based on the type of notice and date issued.

(2) See IRM 8.20.13.5.4.4.6, Notice Expiration Date, for how the date is calculated.

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8.20.13.5.4.5 (MM-DD-YYYY)
Closing Information

(1) The information listed in this field depends on the case category and subcategory. Descriptions of the field are in the following subsections.

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8.20.13.5.4.5.1 (MM-DD-YYYY)
Closing Code

(1) The closing code represents the type of closing, such as agreed, defaulted, premature referral, etc.

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8.20.13.5.4.5.2 (MM-DD-YYYY)
Resolution Reason

(1) This field displays resolution details related to the type of closing for the appeal.

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8.20.13.5.4.5.3 (MM-DD-YYYY)
RO Address

(1) This field is used for some Collection workstreams to list the referring Revenue Officer (RO) contact information to route the case after closure.

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8.20.13.5.4.5.4 (MM-DD-YYYY)
Route Case To

(1) This field is used for some workstreams to list the contact information to route the case after closure.

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8.20.13.5.4.5.5 (MM-DD-YYYY)
Remarks

(1) This field is used to enter any remarks related to the closure.

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8.20.13.5.4.5.6 (MM-DD-YYYY)
Appeal Closed Date

(1) This field displays the date the appeal was closed.

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8.20.13.5.4.5.7 (MM-DD-YYYY)
AO/SO Signature/Date

(1) This field displays the date the ATE signed the closure.

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8.20.13.5.4.5.8 (MM-DD-YYYY)
Proposed Offer Amount

(1) The amount of the offer when it was initially proposed. This field only applies to OIC cases.

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8.20.13.5.4.5.9 (MM-DD-YYYY)
Highest Counter Offer

(1) The highest counter offer made by the taxpayer. This field only applies to OIC cases.

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8.20.13.5.4.5.10 (MM-DD-YYYY)
Accepted Offer Amount

(1) Accepted offer amount entered at the time the case is closed. This field only applies to OIC cases.

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8.20.13.5.4.5.11 (MM-DD-YYYY)
Offer Number

(1) Each OIC is assigned an Offer Number. This number can be found on the top of Form 656 or Form 656-L.

(2) The Offer Number is input during the OIC carding process, and a copy of the OIC must be included with any request for a new Appeal Number.

(3) This field only applies to OIC cases.

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8.20.13.5.4.5.12 (MM-DD-YYYY)
Appeals Reasonable Collection Potential

(1) Entered by the ATE at closing of OIC appeals. This field only applies to OIC cases.

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8.20.13.5.4.6 (MM-DD-YYYY)
APS Notes

(1) This field displays any APS notes. See IRM 8.20.13.3.11, APS Notes, for additional information.

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8.20.13.5.4.7 (MM-DD-YYYY)
Appeals Suspense Information

(1) "AO/APS Suspense Start Date" represents the date that appeal entered suspense status for Collection Appeals.

(2) "AO/APS Suspense End Date" represents the date that appeal exited suspense status for Collection Appeals.

(3) "AO/APS Total Days in Suspense" tracks the total number of days elapsed in Suspended status specific to Collection Appeals. It will increment for subsequent periods of suspense. APS-related suspense is tracked separately.

(4) "AO/APS Total Suspense Periods" tracks the total number of AO suspense periods.

Note: Suspense fields only appear if a case was in suspense.

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8.20.13.5.4.8 (MM-DD-YYYY)
Docketed Case Details

(1) This collapsible field displays the following information for a docketed case:

- Docket Number
- Tax Court Decision
- Tax Court Decision Date Entered
- Attorney Name
- Counsel Office Location

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8.20.13.5.4.8.1 (MM-DD-YYYY)
Docket Number

(1) The docket number is assigned when a petition is filed in Federal Court.

(2) This field is to be completed for docketed cases.

(3) The docket number can be obtained from various documents in the administrative file, or research of the Electronic Counsel Inventory Tracking Environment (eCITE) or on the Docket Information Management System (DIMS).

(4) For Tax Court cases, the docket number is written in NNNNN-YY format, with "N" being the number and "Y" being the year docketed.

(5) Add the docket number suffix, if applicable.

- L - Lien/Levy
- P - Passport
- R - Declaratory Judgment (Retirement Plan)
- S - Tax Court Small Case
- W - Whistleblower
- X - Declaratory Judgment (Exempt Organization)

Note: Docket numbers with the suffixes "P" and/or "W" are not controlled on ACMS.

(6) For District or Claims Court cases, use the characters and numbers shown on the filed complaint.

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8.20.13.5.4.8.2 (MM-DD-YYYY)
Tax Court Decision

(1) This field describes the Tax Court decision on a docketed case.

- Agreed
- Orders of dismissal/decisions

(2) This field is to be completed only on docketed cases.

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8.20.13.5.4.8.3 (MM-DD-YYYY)
Tax Court Decision Date Entered

(1) Enter the date the Tax Court decision/order was entered.

(2) This field is to be completed only on docketed cases.

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8.20.13.5.4.8.4 (MM-DD-YYYY)
Attorney Name

(1) This field is to be completed only on docketed cases. Enter the name of the Counsel attorney assigned to the case.

(2) This information can be obtained from eCITE or Form 1734, Transmittal Memorandum.

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8.20.13.5.4.8.5 (MM-DD-YYYY)
Counsel Office Location

(1) This field is to be completed only on docketed cases.

(2) Enter the three-letter code identifying the Counsel Office assigned to the case. See Exhibit 8.20.13-2, Counsel Office Codes, for a list of Counsel Office codes.

(3) The information for this field can be obtained from documents in the administrative file, such as the petition, or from DIMS or eCITE. The information is found on eCITE in the field titled, "POD."

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8.20.13.5.4.9 (MM-DD-YYYY)
System Information

(1) This field lists:

- Created By - displays the employee who carded in the appeal and the date and time it was created
- Last Modified By - displays the employee who last modified the appeal and the date and time of the last modification
- AIMS Code
- Owner
- Owner Functional Area
- Successful Routing
- Latest Sync Date

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8.20.13.5.4.10 (MM-DD-YYYY)
Related Taxpayer Appeals

(1) This field lists appeals related to the taxpayer. The listing contains the Appeal Number, status, primary taxpayer, secondary taxpayer, subcategory, tax period, owner, and created date. Selecting "View All" will open a new tab with a sortable, filterable list of all the related taxpayer appeals, which contains the Appeal Number, status, owner, and created date.

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8.20.13.5.5 (MM-DD-YYYY)
Details

(1) This field displays the following:

- Issues
- Tax Periods
- OIC
- Feature Codes
- Appeal Team Members

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8.20.13.5.5.1 (MM-DD-YYYY)
Issues

(1) This field is used to track issues related to the appeal. ATEs use this field to assist in accounting for all issues raised by the taxpayer during the appeal.

(2) This field displays the following:

- Issue Number
- Issue Type
- Issue Status

(3) Selecting "View All" opens a new tab with a sortable, filterable list of issues, which displays the issue number, issue type, and status. From this tab, the user may select an individual issue by selecting the issue number.

(4) Selecting the "Manage Issues" button opens a pop-up window. See IRM 8.20.13.5.5.1.5, Manage Issues, for more information.

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8.20.13.5.5.1.1 (MM-DD-YYYY)
Issue Number

(1) Issue numbers are displayed with the letter I, a hyphen, and a 7-digit number (e.g., I-1234567). Issue numbers will be numbered as they are entered onto ACMS by the ATE.

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8.20.13.5.5.1.2 (MM-DD-YYYY)
Issue Type

(1) This field describes the issue.

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8.20.13.5.5.1.3 (MM-DD-YYYY)
Issue Status

(1) This field lists the issue status.

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8.20.13.5.5.1.4 (MM-DD-YYYY)
Issue Details

(1) When a specific issue is selected (by selecting the issue number), a tab opens with the issue number and displays issue information.

(2) "General Information" lists the Appeal Number, issue type, and status.

(3) "Issue Details" lists the description and issue updates.

(4) "System Information" lists the issue number, "Created By" information, and "Last Modified By" information.

(5) "Related Tax Periods" lists the issue's related tax periods and Appeal Number.

(6) "Issue History" lists issue updates by date and time, field (e.g., Created), user, original value, and changed value.

(7) "Appeal" lists the Appeal Number, status, appeal received date, and category.

(8) "Activity" lists activity information. See IRM 8.20.13.5.10, Activity, for more information.

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8.20.13.5.5.1.5 (MM-DD-YYYY)
Manage Issues

(1) Selecting the "Manage Issues" button opens a pop-up window to create a new issue or update an existing issue.

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8.20.13.5.5.1.5.1 (MM-DD-YYYY)
Create New Issue(s)

(1) When "Create New Issue(s)" is selected, ACMS requires the user to link the selected issue(s) to the applicable tax period(s). The user may select the check box titled, "Link ALL selected Issue Types to ALL Tax Periods relating to this Appeal," to link the issue(s) to all tax periods. If the issue only related to one or more specific periods, do not check the box.

(2) If the "Link ALL selected Issue Types to ALL Tax Periods relating to this Appeal" box is not selected, a pop-up screen appears titled, "Manage Appeal Issues."

(3) The "Manage Appeal Issues" create new issues screen contains the following:

- A check box at the top titled, "To link all Issues to all Appeal Tax Periods, check this box to link the issue to all tax periods." Selecting this box removes the tax periods in the issue sections below it.
- A field titled, "For Issue Type," which displays each issue.
- Status - Each status has specific fields that generate when it is selected. If "In Progress" or "Pending Support Request" is selected, the available fields are "Description" and "Enter a New Update Here." If "Withdrawn" is selected, the available fields are "Withdrawal Reason," "Description," and "Enter a New Update Here." If "Decision" is selected, the available fields are "Description," "Enter a New Update Here," and "Decision."
- A check box titled, "Relate Issue to all Tax Periods," allows the user to check the box to associate that specific issue to all tax periods.
- A field titled, "Select each applicable tax period for this Issue," lists a check box for each tax period and allows the user to select each specific tax period that applies.

(4) Once all the fields in the "Manage Appeals Issues" screen are completed, select "Next." If the issues are input correctly, the "Manage Appeals Issues" screen will read "Your issue(s) have been successfully created!" Press "Finish" to close the screen.

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8.20.13.5.5.1.5.2 (MM-DD-YYYY)
Update Existing Issues

(1) When "Update Existing Issues" is selected, the screen displays a list of open issues, sorted by issue number, issue type, status, and last modified date and time. The user may select all issues or specific issues to update. **Note**: Closed issues cannot be reopened.

(2) At the next screen, select the appropriate status and input the applicable information in the fields that generate. The user may use the slider button titled, "To update related tax periods for this issue, toggle this slider," to modify the tax period relationships for the issue. Check the box next to each period to update the relationship.

(3) ACMS displays the following warning when using the slider button:

- "Selections below will override any prior Tax Period relationships for this issue."
- "ONLY the selected Tax Periods below will relate to this issue. Any other existing linkages will be removed."
- "Slide the above toggle to the Off position if you do not want to modify linkages at this time."

(4) When issue updates are completed, select "Next." If the issues are input correctly, the "Manage Appeals Issues" screen will read "Your issue(s) have been successfully created!" Press "Finish" to close the screen.

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8.20.13.5.5.2 (MM-DD-YYYY)
Tax Periods

(1) ACMS allows multiple tax periods with different MFTs to be located on the same appeal.

(2) Tax periods are displayed with the following information:

- Tax Period ID - the letter T, a hyphen, and a 7-digit number (e.g., T-1234567). Tax period ID numbers will be numbered as they are carded onto ACMS by APS.
- MFT Code
- Tax Period
- Statute Date
- Statute Code

(3) Tax periods for TFRP cases display additional fields:

- Total Penalty
- Proposed Penalty
- Revised Penalty
- Claim Allowed

(4) Selecting a specific tax period opens a tab with its specific information.

(5) Selecting "View All" opens a new tab with a sortable, filterable list of issues, which displays the tax period ID, MFT code, statute information. From this tab, the user may select an individual tax period by selecting the tax period ID number.

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8.20.13.5.5.2.1 (MM-DD-YYYY)
Tax Period Tab

(1) The "Tax Period Details" Section displays "Information" and "System Information."

(2) "Information" displays the following:

- Appeal (Number)
- Tax Period
- Primary Taxpayer (TP) Type (individual or business)
- MFT Code
- Tax Form
- Statute Code
- Statute Date
- Total Balance
- Total Interest Due

(3) "Penalty Information" is displayed on some workstreams and lists the total penalty amount, proposed penalty amount, revised penalty amount, and claim allowed.

(4) "System Information" displays the following: tax period ID, owner, created by (date and time), and last modified by (date and time).

(5) "History" displays the following:

- "Tax Period History" displays the date, field, user, original value, and new value. Selecting "View All" opens a tab with a sortable, filterable list of the same information.
- "Penalties" displays a list of penalties sorted by Penalty ID, penalty type, penalty transaction code, interest percentage, interest due, penalty adjustment amount, and balance. Selecting a specific penalty ID will open a tab displaying the penalty's details. See IRM 8.20.13.6.13, Penalties, for more information.

(6) "Appeal" displays the Appeal Number, status, appeal received date, and category. Selecting "View" will open a new tab to view the information.

(7) "Related Issues" displays any related issues for the tax period. See IRM 8.20.13.5.5.1, Issues, for more information.

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8.20.13.5.5.3 (MM-DD-YYYY)
Offers in Compromise

(1) This field displays a sortable, filterable list of OICs related to the appeal, sorted by "Payment Plan Name," Offer Number, received date of offer, TIPRA date, and status.

Note: The term "payment plan" on ACMS may be changed to "Offer."

(2) If an offer appears on the list, it displays a "Payment Plan Name," which is the letters PP, a hyphen, and a 7-digit number (e.g., PP-1234567). See IRM 8.20.13.5.5.3.2, OIC Payment Plan Tab, for more information.

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8.20.13.5.5.3.1 (MM-DD-YYYY)
New Payment Plan: Offer in Compromise

(1) To create a new OIC, the user selects the "New" button, which opens a tab to input the offer information.

(2) "Offer Summary" displays the following:

- Received Date of Offer - The date the offer was received in COIC. The TIPRA statute date does not start until the offer is received in a COIC processing site. See IRM 5.8.2.3, Initial Processing of Offers in Centralized Offers in Compromise Sites.
- Pending Offer Number - Check this box if you don't have an Offer Number (e.g., if the TP/POA sends the original offer directly to the ATE).
- Offer Amount - list the amount of the offer. This is a required field.
- Reason for Offer - select from four options (Doubt as to Collectability, Doubt as to Liability, Effective Tax Administration - Economic Hardship, and Effective Tax Administration - Public Policy or Equity).
- Name of Preparer - the employee creating the offer on ACMS.
- Payment Terms - select either "Lump Sum" or "Periodic Payments."
    - Selecting "Lump Sum" generates fields titled, "Remaining Balance" and "First Payment Amount," and a check box titled, "Pay in Installments."
    - Selecting "Periodic Payments" generates fields titled, "First Payment Amount" and "First Payment Date."
- Low Income Certification - check this box if the taxpayer checked the low-income certification box on Form 656.
- TIPRA Date - this field is calculated upon saving.
- Offer Number
- Status - select from options (New, Sent to Compliance (Processable), Returned (Not Processable), Recommend for Rejection, and Recommended for Acceptance).
- Related Tax Periods - List the MFT, Year and Month (e.g., 30/202012).This is a required field.

- Specified Penalty Offer Applies To - See IRM 8.20.13.6.13.2, New Penalty.
- First Payment Amount

(3) The "Payment Terms" field generates fields based on the user's response to "Payment Terms" in the offer summary.

- If "Lump Sum" is selected, this field displays in the following:
  - "Number of Installments" - list the number of installments, if applicable.
  - First, Second, Third, Fourth, and Fifth Installment Payment Amount - a field is generated to record each installment payment amount.
  - First, Second, Third, Fourth, and Fifth Installment Months After Payment
  - a field is generated to record the months after each installment payment.
- If "Periodic Payments" is selected, this field displays the following:
  - "Number of Installments" - list the number of installments, if applicable.
  - "Final Payment Amount" - list the amount of the final payment.
  - "Monthly Payment Day" - list the day of the month payments are due.

(4) Payment Source - this field displays the following:

- Offer Payment Source - select from "Electronic Federal Tax Payment System (EFTPS)," "Individual Online Account (IOLA)," or "None."
- Offer Application Fee
- Offer Application Fee Source - select from "Electronic Federal Tax Payment System (EFTPS)," "Individual Online Account (IOLA)," or "None."
- Source of Funds - list the source of funds as listed on the offer form.

(5) Once all required fields are completed, the user may select "Cancel," "Save & New" to save the offer and be sent back to the create a new OIC screen, or "Save" to save the offer and return to the appeal.

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8.20.13.5.5.3.2 (MM-DD-YYYY)
OIC Payment Plan Tab

(1) When this tab is opened, it displays information regarding the selected OIC.

(2) "Payment Plan" displays information for the offer (Offer Number, received date of offer, TIPRA date, and status).

(3) "Details" lists the "Offer Summary," "Payment Terms," and "Payment Source." See IRM 8.20.13.5.5.3.1, New Payment Plan: Offer in Compromise, for descriptions of these fields.

(4) "History" lists the following:

- Payment Plan History - this field displays the OIC information sorted by date

and time, field (e.g., Created), user, original value, and new value. Selecting "View All" will open a new tab with a sortable, filterable list of the same information.
- Upcoming & Overdue - this field displays upcoming tasks related to the Payment Plan, sorted by date, "Assigned To," Priority (e.g., High, Normal, Low), description, and status.

(5) "Open Activities" lists open tasks related to the Payment Plan that are sorted by name, task, and due date.

- Selecting the downward triangle (▾) next to the activity name opens a drop-down list displaying "Edit" and "Delete."
  - Selecting the "Edit" button displays a pop-up screen to edit the task by subject, assigned to, due date, priority, and status. If the user selects a check box titled, "Reminder Set," additional fields are generated to input the date and time of the reminder. The screen contains the buttons "Save & New" (to save the activity and open the screen to create a new activity), "Cancel" to cancel the action and return to the previous screen, and "Save" to return to the previous screen.
  - Selecting the "Delete" button displays a pop-up warning titled, "Delete Task - Are you sure you want to delete this task?" with a cancel button to cancel the action and a delete button to complete the deletion.
- Selecting the downward triangle (▾) next to "Open Activities" opens a drop-down list displaying "New Task" and "New Event." See IRM 8.20.13.6.16.2, New Task: Appeals Task, and IRM 8.20.13.6.5.2, New Event: Appeals Event, for additional information.
- Selecting "View All" or "Open Activities" opens a separate tab also titled, "Open Activities" with a list of activities sorted by:
  - Subject - a description of the activity (e.g., Please review the taxpayer submitted OIC #PP-1234567) to confirm the Offer Number)
  - Name
  - Task - a check box indicates whether the activity is considered a "task" or not
  - Due Date
  - Status
  - Priority - the available options are Court Imposed, High, Normal, and Low
  - Assigned To
- Selecting the subject will open a new tab titled, "Task." See IRM 8.20.13.6.16.1, Task Tab, for more information.

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8.20.13.5.5.4 (MM-DD-YYYY)
Feature Codes

(1) Enter the code(s) that identify all special features of the case.

(2) The information can be obtained from documents in the administrative file.

(3) Feature Codes should be entered by the APS TE when they are identified at the time of carding. ATEs may enter additional applicable codes when they identify special features during their review of the administrative files.

(4) A complete list of valid Feature Codes can be found on the ACMS web page.

(5) If applicable, selecting "View All" opens a tab with a list of feature codes related to the appeal.

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8.20.13.5.5.4.1 (MM-DD-YYYY)
New Feature Code

(1) Selecting "New" opens a tab titled, "New Feature Code," displaying the Appeal Number, feature, comments, owner, and feature code name.

(2) Once all required information is input, the user may select "Cancel" to cancel, "Save & New" to save and add another feature code, or "Save" to return to the previous screen.

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8.20.13.5.5.4.1.1 (MM-DD-YYYY)
Feature Code Tab

(1) After a feature code has been added to the appeal, a new tab opens titled, "Feature Code."

(2) This tab displays the feature name, Appeal Number, feature, comments, feature description, create by (name, date, and time), owner, and feature code name (the letter A, a hyphen, and a 4-digit number (e.g., A-1234)).

(3) Editable fields are identified by a gray pencil icon next to its information.

(4) Selecting the "New Note" button opens a pop-up screen to input a new note. See IRM 8.20.13.7.2, Notes, for additional information.

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8.20.13.5.5.4.2 (MM-DD-YYYY)
Feature Tab

(1) Selecting a specific feature code will open a tab titled, "Feature."

(2) "Related" shows the feature code name with options to edit or create a new feature code.

(3) "Details" displays the feature name, description, a check box to indicate if it is active or not, the owner, created by (person, date, and time), and last modified by (person, date, and time). **Note:** For the feature code itself, not the case.

(4) "Edit" opens a tab to edit the feature code.

(5) "Clone" opens the New Feature Code tab. See IRM 8.20.13.5.5.4.1, New Feature Code, for more information.

(6) Selecting the "Change Owner" icon opens a pop-up screen to select the new owner, and a check box titled, "Send a notification email," to notify the new owner via email or not. The user then selects either Cancel or Submit. **Note:** ACMS release 1 may not have this functionality.

(7) "Change Record Type" allows the user to edit the record type depending on their permission level.

(8) "Printable View" opens a new browser window with a printable page of the feature code details.

(9) "Submit for Approval" has a box to enter comments, and buttons to cancel or submit.

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8.20.13.5.5.5 (MM-DD-YYYY)
Appeals Team Members

(1) This field displays the team members, sorted by appeal team member number (the letters AT, a hyphen, and an 8-digit number (e.g., AT-12345678)), group (e.g., Collection Appeals Area 1), username, role (e.g., Collection Appeals Officer (AO)), a check box titled, “Is Active,” start date, and end date.

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8.20.13.5.5.5.1 (MM-DD-YYYY)
Appeal Team Member Tab

(1) Selecting a specific team member opens a new tab titled, “Appeal Team Member.”

(2) "Related" displays the appeal team member history, sorted by date and time, field (e.g., Created), user, original value, and new value.

(3) "Details" displays "Information" (appeal team member number, Appeal Number, user, role, appeal access level, start date, end date, and a check box titled, “Is Active") and "System Information" (created by (name, date, and time)) and last modified by (name, date, and time)).

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8.20.13.5.5.5.2 (MM-DD-YYYY)
New Appeal Team Member

(1) Selecting "New" opens a tab titled, "New Appeal Team Member." Select either "User Member" or "Group Member" and select "Cancel" or "Next."

(2) "Information" displays:

- Appeal Team Member Number (an unfillable, blank section when adding)
- Appeal (e.g., A-1234567)
- User or Group, depending on the user's initial selection
- Role - describes the role of the team member (e.g., Mediator, Shared Team of Administrative and Redaction Support (STARS), APS, Collection AO)
- Appeal Access Level - "Read" or "Read/Write"
- Start Date
- End Date
- "Is Active" - check box to determine if the user is active or not.

(3) "System Information" lists "Created By" and "Last Modified By" information.

(4) Once all required information is input, the user may select "Cancel" to cancel, "Save & New" to save and create another team member, or "Save" to return to the previous screen.

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8.20.13.5.6 (MM-DD-YYYY)
Support Requests

(1) This field lists support requests related to the appeal. Support requests are displayed with the letters SR, a hyphen, and a 6-digit number (e.g., SR-123456). This field displays the support request number, category, subcategory, and status. See IRM 8.20.13.6.11, IRS Support Requests, for more information.

(2) See IRM 8.20.13.6.11.3, New Support Request, for information on creating a new support request.

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8.20.13.5.7 (MM-DD-YYYY)
Documents

(1) This field lists documents and files related to the appeal.

(2) See IRM 8.20.13.6.8, Documents, and 8.20.13.7.1, Files, for more information.

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8.20.13.5.8 (MM-DD-YYYY)
Time Tracking

(1) This field displays time entries for the appeal, sorted by the time entry ID, created by name, created date and time, hours, and description.

(2) Selecting a specific time entry opens a new tab titled, "Time Entries." See IRM 8.20.13.6.17.1, Time Entry Tab, for more information.

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8.20.13.5.9 (MM-DD-YYYY)
Milestones

(1) ACMS milestones are used to track and record important case actions during the life of the case as it moves through the Appeals process.

(2) This field displays the following:

- Milestone Name - the letter M, a hyphen, and an 8-digit number (e.g., M-12345678)
- Type - describes the milestone (e.g., Card-In Complete, Send Initial Contact Letter, First Conference)
- Deadline/Target Date
- Milestone Complete - a check box, which indicates if the milestone is complete or not.
- Completed Date

(3) Selecting "Milestones" or "View All" opens a tab with a sortable, filterable list displaying the same information.

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8.20.13.5.9.1 (MM-DD-YYYY)
Milestone Tab

(1) Selecting a specific milestone number will open a tab titled, "Milestone," which displays the milestone name (e.g., M-12345678), the owner, a check box indicating if the milestone is complete or not, and a check box indicating if the milestone is overdue or not.

(2) "Details" displays "Information" and "System Information."

(3) "Information" lists:

- Milestone Name
- Appeal (Number)
- Support Request - lists the related support request for the milestone. This field is optional.

- Type
- Workstream - available options are Collection Appeals, Examination Appeals, Specialized Examination Programs and Referrals (SEPR), and APS
- Deadline/Target Date
- Completed Date
- Days Until Deadline - Outputs the number of days until the Deadline/Target date, based on the current date. This field is calculated upon save.
- A check box to indicate if the milestone is overdue or not. This field is calculated upon save.

(4) "System Information" lists the owner, "created by" information, and "last modified by" information.

(5) "Related" displays the "Milestone History," sorted by date and time, field (e.g., Created), user, original value, and new value.

(6) If applicable a milestone can be edited directly from the Milestone Tab by changing the editable field and selecting save.

(7) If applicable, a milestone can be edited by selecting the "Edit" button. Once all required information is input, the user may select "Cancel" to cancel, "Save & New" to save and create another milestone, or "Save" to return to the previous screen.

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8.20.13.5.9.2 (MM-DD-YYYY)
New Milestone: Appeals

(1) After selecting the "Save & New" button, a tab titled, "New Milestone: Appeals," appears, which displays the same data as described in the Milestone Tab. (permission based)

(2) Once all required information is input, the user may select "Cancel" to cancel, "Save & "New" to save and create another milestone, or "Save" to return to the previous screen.

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8.20.13.5.10 (MM-DD-YYYY)
Activity

(1) This field lists upcoming activities for the employee.

(2) The list can be sorted by:

- Date Range - sortable by all time, next seven days, last seven days, or last 30 days.
- Activities to Show - options are all activities or my activities.
- Activity type - check box options are all types, email, events, list email, logged

calls, and tasks.
- Sort Upcoming & Overdue Activities - sortable by oldest dates first or newest dates first.

(3) After making the selection(s), the user may select:

- Restore Defaults - restores the field to the default filter setting.
- Apply & Save - applies and saves the filter setting.
- Apply - applies the changes but doesn't save the filter setting.

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8.20.13.6 (MM-DD-YYYY)
ACMS App Navigation Items

(1) App Navigation Items (down arrows at top of home screen) is an editable list of shortcuts to various ACMS functions. The items displayed in this field will depend on the user's role and any custom settings created by the user. Relevant items include:

- Appeals
- Approval Submissions
- Approval Submission Details
- Approval Work Items
- Calendar
- Contacts
- Dashboards
- Documents
- File Shipments
- Home
- IRS Support Requests
- Organizations
- Penalties
- Reports
- Reviews
- Tasks
- Tax Computations
- Time Entries

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8.20.13.6.1 (MM-DD-YYYY)
Appeals

(1) This field displays a list of appeals, sorted by Appeal Number, primary taxpayer, secondary taxpayer, TIN, owner, category, subcategory, and status.

(2) The user can access multiple types of "list views" by selecting the downward triangle (▾) and selecting a list from the available options.

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8.20.13.6.2 (MM-DD-YYYY)
Approval Submissions

(1) This field displays a list of approval submissions, sorted by the related record (e.g., Appeal Number), related record object name (e.g., APL_Appeal), created date and time, status (e.g., approved, rejected, canceled), and the approval submission name (the letter AS, a hyphen, and a 9-digit number (e.g., AS-123456789)).

(2) Selecting a specific approval submission name opens a tab titled, “Approval Submission.”

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8.20.13.6.2.1 (MM-DD-YYYY)
Approval Submission Tab

(1) This field displays the related Appeal Number, status, created date and time, and related approval work items.

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8.20.13.6.3 (MM-DD-YYYY)
Approval Submission Details

(1) This field displays a list of approval submissions, sorted by the approval submission detail name (the letters ASD, a hyphen, and a 9-digit number (e.g., ASD-123456789)), action performed by (name), action performer role (e.g., assignee), action channel name (e.g., screen flow), action name (e.g., review, assign, recall), action context (e.g., Reassigned from User ID), comments, and created date.

(2) Selecting a specific approval submission detail opens a tab titled, “Approval Submission Detail.”

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8.20.13.6.3.1 (MM-DD-YYYY)
Approval Submission Detail Tab

(1) This field doesn’t display the approval submission detail name. It lists the approval submission name (e.g., AS-123456789), the approval work item name, action name, action context, action performed by (name), and action performer role.

(2) "Details" displays the approval submission name, action name, action performer role, action channel name, approval work item name, action performed by (name), and comments.

(3) "System Information" displays the "created by" name, date, and time, and the "last modified by" name, date, and time.

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8.20.13.6.4 (MM-DD-YYYY)
Approval Work Items

(1) This field displays a list of approval work items, sorted by the approval work item name (the letters AWI, a hyphen, and a 9-digit number (e.g., AWI-123456789)), related record object name, status (e.g., Assigned, Rejected), reviewed by, assigned to, approval chain name, and comments.

(2) Selecting a specific approval work items opens a new tab titled, “Approval Work Item.”

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8.20.13.6.4.1 (MM-DD-YYYY)
Approval Work Item Tab

(1) This field displays the work item name, related record (related Appeal Number), status, assigned to, reviewed by, and reviewed date.

(2) The "Details" section contains drop down field titled, “Information" and "System Information.”

(3) "Information" displays the name, related record, status, assigned to, reviewed by, and reviewed date.

(4) "System Information" displays created by (name, date, and time), "last modified by" (name, date, and time), created date and time, and last modified date and time.

(5) "Appeal Details" lists the Appeal Number, status, category, and appeal received date. Selecting "Appeal Details" take the user back to the appeal information screen.

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8.20.13.6.5 (MM-DD-YYYY)
Calendar

(1) This field displays a calendar with selectable views for "My Calendars" and "Other Calendars.”

(2) The calendar displays any events that are scheduled. Hovering the mouse over an event displays the event’s title, location, start date and time, end date and time, and buttons titled, “More Details,” "Edit,” and "Delete.”

(3) Selecting the event or selecting the "More Details" button opens the event tab’s

"Details" section. See IRM 8.20.13.6.5.1, Event Tab, for more information.

(4) Selecting the "Edit" button displays a pop-up screen to edit the event. See IRM 8.20.13.6.5.1, Event Tab, for more information.

(5) Selecting the "Delete" button will open a pop-up screen with the warning Delete Event-"Are you sure you want to delete this event?" with buttons to cancel or delete.

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8.20.13.6.5.1 (MM-DD-YYYY)
Event Tab

(1) The event tab displays the title (e.g., Please review the taxpayer submitted OIC #PP-1234567 to confirm the Offer Number), location, start date and time, end date and time, and sections titled, “Meeting Digest,” "Details,” "Related,” and "Chatter.”

(2) "Meeting Digest" displays the attendees and any related records.

(3) "Details" displays the following:

- Calendar Details - Subject, location, type, description, assigned to, start date and time, and end date and time. related to (payment plan, e.g., PP- 1234567)
- Related To - name, related to, document
- System Information - Created By (name, date, and time), Last Modified By (name, date, and time). If the user selects a check box titled, “Reminder Set,” additional fields are generated to input the time of the reminder.

(4) "Related" lists the following:

- Event History - sorted by date, field, user, original value, and new value.
- Notes - displays any task notes, sorted by title, text preview, "created by" information, last modified, and "last modified by" information. See IRM 8.20.13.7.2, Notes, for additional information.
- Files - displays any files associated with the task. See IRM 8.20.13.7.1, Files, for additional information.

(5) "Chatter" allows the user to create a post or a poll to share.

(6) Selecting the "Edit" button displays a pop-up screen to edit the event. If the user selects a check box titled, "Reminder Set,” additional fields are generated to input the date and time of the reminder. The screen contains the buttons "Save & New" (to save the event and open the screen to create a new event), "Cancel" to cancel and return to the previous screen, and "Save" to save and return to the previous screen.

(7) Selecting the "Delete" button will open a pop-up screen with the warning Delete Event-"Are you sure you want to delete this event?" with buttons to cancel or delete.

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8.20.13.6.5.2 (MM-DD-YYYY)
New Event: Appeals Event

(1) This pop-up screen is displayed after selecting the "New Event" button from the Calendar, selecting "Save and New" from the Edit screen, or selecting an empty slot in the calendar.

(2) "Calendar Details" displays the event subject, location type, description, assigned to, start date and time, and the end date and time. If the user selects a check box titled, "Reminder Set," additional fields are generated to input the date and time of the reminder. The screen contains the buttons "Save & New" (to save the event and open the screen to create a new event), "Cancel" to cancel and return to the previous screen, and "Save" to save and return to the previous screen.

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8.20.13.6.6 (MM-DD-YYYY)
Contacts

(1) This field displays internal and external contacts, sorted by last name, first name, organization name, title, phone, email, owner first name, and owner last name. List views allow for viewing contacts with a specific criteria (e.g., Internal Appeals Contacts).

(2) Selecting a specific contact opens a tab titled, "Contact."

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8.20.13.6.6.1 (MM-DD-YYYY)
Contact Tab

(1) This tab lists the contact's name and title, with buttons to follow the contact and edit the contact's information, depending on the user's permissions.

(2) "Details" contains fields titled, "User Information," "Job Information," "Mediator," and "System."

(3) "User Information" displays the contact's name, title, badge number, email, phone, manager, manager title, delegated manager, delegated manager end date, SEID, username, organization name, hours, and mailing address.

(4) "Job Information" displays the contact's business unit (e.g., Appeals), functional area (e.g., Collection Appeals), area, team, pay plan/series, position description, grade, and account expiration date.

(5) "Mediator" contains a check box to indicate if the contact is a mediator or not.

(6) "System" displays created by (name, date, and time), last modified by (name, date, and time), contact owner, and contact record type (e.g., internal contact).

(7) "Related" contains links to the contact's tour of duty and time balance information. (Based on user role).

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8.20.13.6.6.1.1 (MM-DD-YYYY)
Tour of Duty

(1) This field displays the contact's tour of duty (TOD), sorted by TOD ID (the letters TD, a hyphen, and a 7-digit number (e.g., TD-1234567)), TOD (e.g., Regular, Gliding, Part Time), and start date.

(2) Selecting a specific TOD opens a tab also titled, "Tour of Duty," which displays the TOD's information, schedule, and system information. Buttons are available to edit or clone the TOD, depending on the user's permissions.

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8.20.13.6.6.1.1.1 (MM-DD-YYYY)
New Tour of Duty

(1) Selecting "New" at the TOD screen opens a tab titled, "New Tour of Duty" to create a new TOD.

(2) "Information" displays fields to input the TOD, start date, and check boxes to indicate if the employee can work credit hours and/or work on weekends.

(3) "Schedule" displays two columns for each week of a pay period, sorted by days of the week. Input the total number of hours the employee works for that day in each day's field. Enter 0 if no hours are worked on that day.

(4) Once all required fields are completed, the user may select "Cancel," "Save & New" to save and return to the create a new TOD screen, or "Save" to save the penalty and return to the previous screen.

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8.20.13.6.6.1.2 (MM-DD-YYYY)
Time Balance

(1) This field displays time balancing per month, sorted by time balance name (e.g., August 2025 - John Doe), start date, and end date.

(2) Selecting a specific time balance name opens a tab, which displays the start date, end date, and a list titled, "Actual vs Balance," which displays each day of the month with

columns representing the actual time input versus the time still needed for the days' time to be balanced.

(3) "System Information" displays the time balance name, created by (name, date, and time), owner name, last modified by (name, date, and time), and contact name.

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8.20.13.6.6.2 (MM-DD-YYYY)
New Contact: Internal Contact

(1) Selecting "New" will open a tab to create a new contact.

(2) Once all required fields are completed, the user may select "Cancel," "Save & New" to save the contact and be sent back to the create a new contact screen, or "Save" to save the contact and return to the previous screen.

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8.20.13.6.7 (MM-DD-YYYY)
Dashboards

(1) This field displays dashboards available to the user (e.g., ATM Dashboard, AO Dashboard), sorted by dashboard name, description, folder, "created by," "created on" information, created on date and time, and if the user is subscribed to the dashboard or not. The downward triangle (▾) next to each dashboard has options to view or favorite the report.

(2) Reports displays the following report views:

- Recent
- Created by Me
- Private Dashboards
- All Dashboards

(3) Folders displays the following folder views:

- All Folders
- Created by Me
- Shared with Me

(4) Favorites displays an "All Favorites" view.

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8.20.13.6.8 (MM-DD-YYYY)
Documents

(1) This field displays recently viewed documents, This field lists documents related to the appeal, sorted by Document ID (the letter D, a hyphen, and a 7-digit number (e.g., D-1234567)), name, owner first name, owner last name, type, status, and due date. Selecting a specific document opens a tab titled, “Document.”

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8.20.13.6.8.1 (MM-DD-YYYY)
Document Tab

(1) This field displays the document name, type, subtype, and record type (e.g., APL Appeal Document).

(2) "Information" displays the following:

- Name
- Appeal (e.g., A-1234567)
- Status - New, In Draft, In Review, Reviewed, Complete
- Type and Subtype - see IRM 8.20.13-5, Document Types and Subtypes, for a listing
- Document Date

(3) "Details" displays the following:

- File Folder URL
- Summary
- Description

(4) "System Information" displays the following:

- Owner
- Created By
- Last Modified By

(5) "Files" displays any files related to the document, listed by document name, date uploaded, size, and file type. See IRM 8.20.13.7.1, Files, for additional information.

(6) See Exhibit 8.20.13-5, Document Types and Subtypes, for a listing.

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8.20.13.6.8.2 (MM-DD-YYYY)
New Document: APL Appeal Document

(1) To create a new document, go to the "Documents" field and select "New.”

(2) Once all required information is input, the user may select "Cancel" to cancel, "Save & New" to save and create another document, or "Save" to return to the previous screen.

(3) Once the document is saved, the information and details may be edited, and a file may be uploaded.

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8.20.13.6.9 (MM-DD-YYYY)
File Shipments

(1) This field lists file shipments, sorted by the file shipment number.

(2) The file shipment number is displayed with the letters FS, a hyphen, and an 8-digit number (e.g., FS-12345678). File shipment numbers will be numbered as they are created on ACMS.

(3) Selecting a specific file shipment number will open a tab displaying file shipment information.

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8.20.13.6.9.1 (MM-DD-YYYY)
File Shipment Tab

(1) This field displays the file shipment number, status, ship date, received date, and tracking number. Additional information is found in the "Details" section.

(2) "General Information" lists:

- The Appeal Number associated with the file shipment.
- Status - Draft, Pending Pickup, Shipped, Received, or Cancelled.

(3) "Shipping Information" lists:

- Origin Office
- Shipped By
- Shipper Address
- Ship Date
- USPS Tracking Number
- Destination Office
- Shipped To
- Shipping Address
- Shipment Contains - this field displays two boxes, titled, “Available" and "Chosen.” The user moves the applicable information (Full Case File, Redacted Case File, Additional Documents, Other) from the Available box to the Chosen box using the arrow buttons.
- Other Item(s) Contained - the user completes this section to describe the "Other" documents in the file.

(4) "Receiving Information" lists "Received By" and "Received Date.”

(5) "Comments" contains any comments related to the shipment.

(6) "System Information" lists the file shipment number, owner, created by (name, date, time) and last modified by (name, date, time).

(7) "Edit" opens a tab to edit the file shipment details. Once all required fields are completed, the user may select "Cancel,” "Save & New" to save the file shipment and be sent to the create a new file shipment screen, or "Save" to save and return to the previous screen.

(8) "Change Owner" opens a pop-up screen to select the new owner, and a check box named "Send a notification email" to notify the new owner via email or not. The user then selects either Cancel or Submit. If changes were made, a pop-up screen opens asking to save changes for the file shipment, with buttons to "Continue Editing,” "Discard Changes,” or "Save.”

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8.20.13.6.9.2 (MM-DD-YYYY)
New File Shipment

(1) Selecting "New" will open a tab to create a new file shipment.

(2) Once all required fields are completed, the user may select "Cancel,” "Save & New" to save the file shipment and be sent back to the create a new file shipment screen, or "Save" to save the file shipment and return to the previous screen.

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8.20.13.6.10 (MM-DD-YYYY)
Home

(1) This field displays miscellaneous items (e.g., Dashboards, IRS Support Requests) based on the user’s role (e.g., ATE, APS TE, ATM) and personalized settings.

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8.20.13.6.11 (MM-DD-YYYY)
IRS Support Requests

(1) This field lists support requests sorted by the IRS support name, application, description, status, owner/alias, created date.

(2) Selecting a specific support request will open a tab titled, “IRS Support Request.”

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8.20.13.6.11.1 (MM-DD-

YYYY)

IRS Support Request Tab

(1) "Details" lists the support request status, related Appeal Number, related taxpayer, related issue, taxpayer address, request type, category, subcategory, other subcategory, a check box titled Closing (to indicate if the action closes the request or not), requestor, owner, tax type, tax subtype, closing comments (if applicable), and a check box to indicate if documents are attached or not.

(2) "Description" includes a text box for the user to add a description.

(3) "IDRS Transaction Details" is applicable for support requests that update IDRS. It displays the MFT code ID, tax period, transaction code, closing code, and transaction date.

(4) "System Information" lists created by (name, date, and time), last modified by (name, date, and time), and type (e.g., APS), requester location (e.g., Area/Team)

(5) removed

(6) "Files" displays files associated with the support request. See IRM 8.20.13.7.1, Files, for additional information.

(7) "IRS Support Request History" shows actions sorted by date, field, user, original value, and new value. Selecting "View All" opens a tab with the same information.

(8) This tab contains buttons to follow, approve, return, close, update IDRS, edit, or delete the support request, based on the user's role.

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8.20.13.6.11.2 (MM-DD-YYYY)
APL - Update IDRS (may not apply to all options in ACMS release 1**)**

(1) ACMS functionality allows APS users to update some IDRS fields directly from ACMS.

(2) From the support request tab, the user selects "Update IDRS," completes the required fields, confirms the information is correct, selects "Next," then "Finish."

(3) Once APS verifies the IDRS update is complete, the user selects "Close" and follows the prompts to close the support request.

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8.20.13.6.11.3 (MM-DD-YYYY)
New Support Request

(1) This permission-based field allows the user to create a support request. The user selects the request type, category, and subcategory (requested action) based on the support needed.

(2) Select the participant and select "Next."

(3) Provide a brief description of the request in the "Request Description" field, select the appeal issue which applies, and select "Next."

(4) Review the details of the request for accuracy. If changes are needed, select "Previous" and make the necessary changes. If the information is correct, select "Submit Request."

(5) See Exhibit 8.20.13-4, Support Request Types, Categories, and Subcategories, for a listing of request types, categories, and subcategories.

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8.20.13.6.12 (MM-DD-YYYY)
Organizations

(1) This field displays a list of recently viewed organizations, sorted by organization name, organization record type (e.g., Business Entity, Individual, Internal Organization) and type.

(2) "Business Entity" represents entities that are not natural persons (sole proprietors, partnerships, international businesses, corporations, LLCs, trusts, tax exempt and governmental entities, etc.) who are interacting with the IRS.

(3) "Individual" represents individuals that are natural persons (taxpayers, POAs, taxpayer representatives, personal representatives, congressional staff, etc.) who are interacting with the IRS.

(4) "Internal Organization" represents offices with which IRS employees are associated.

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8.20.13.6.12.1 (MM-DD-YYYY)
New Organization

(1) Selecting "New" will open a tab to create a new organization.

(2) Once all required fields are completed, the user may select "Cancel," "Save & New" to save the organization and be sent back to the create a new organization screen, or "Save" to save the organization and return to the previous screen.

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8.20.13.6.13 (MM-DD-YYYY)
Penalties

(1) This field displays a list of penalties sorted by penalty ID, tax period, penalty type, appeals determination, penalty adjustment amount, and balance.

(2) Selecting a specific penalty ID will open a tab displaying the penalty's details.

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8.20.13.6.13.1 (MM-DD-YYYY)
Penalty Tab

(1) This field displays the following:

- Penalty ID - this number is displayed with the letters AP, a hyphen, and a 7-digit number (e.g., AP-1234567). Penalty ID numbers will be numbered as they are created in ACMS.
- Tax Period (displays tax period ID only)
- Appeals Determination - Abated, Sustained, and Partially Abated.
- Penalty Type (e.g., Information Return, Failure to File, Failure to Pay)
- Penalty Transaction Code
- Penalty Adjustment Amount

(2) The Penalty Details field displays:

- Tax Period - (tax period displays tax period id)
- Penalty Type
- Penalty Transaction Code
- Appeals Determination
- Interest Percentage
- Interest Due
- Penalty Adjustment Amount
- Balance

(3) System Information displays

- Penalty ID
- Created By (name, date, time)
- Last Modified By (name, date, time)

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8.20.13.6.13.2 (MM-DD-YYYY)
New Penalty

(1) Selecting "New" will open a tab to create a new penalty.

(2) Once all required fields are completed, the user may select "Cancel," "Save & New" to save the organization and be sent back to the create a new penalty screen, or "Save" to save the penalty and return to the previous screen.

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8.20.13.6.14 (MM-DD-YYYY)
Reports

(1) This field displays various reports, sorted by report name, description, folder, created by, created on date and time, and subscribed. The downward triangle (▾) next to each report has options to run, edit, subscribe, add to dashboard, or favorite the report.

(2) "Reports" displays the following report views:

- Recent
- Created by Me
- Private Reports
- Public Reports
- All Reports

(3) "Folders" displays the following folder views:

- All Folders
- Created by Me
- Shared with Me

(4) "Favorites" displays an "All Favorites" view.

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8.20.13.6.15 (MM-DD-YYYY)
Reviews

(1) AQMS case review functionality is built into ACMS.

(2) "Reviews" displays cases reviews, sorted by review ID (the letter R, a hyphen, and a 5-digit number (e.g., R-12345)), Appeal Number, status (e.g., awaiting assignment, assigned, in progress, closed), notes, owner alias, created date and time, and last modified date and time.

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8.20.13.6.15.1 (MM-DD-YYYY)
Review Tab

(1) Selecting a specific review ID opens a tab titled, “Review.”

(2) "Information" displays the review ID, Appeal Number, total points (the percentage of total standards met), fields for the percentage of attributes met for numbered standards (e.g., Standard 1), status, and notes.

(3) "System Information" displays created by (name, date, and time), last modified by (name, date, and time), and the owner.

(4) "Appeals Scoring" and "Answers" are described below.

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8.20.13.6.15.1.1 (MM-DD-YYYY)
Appeal Scoring

(1) This field displays a list of standards and attributes, with colors used to indicate the review (Red = not met; Green = met; Gray = not applicable). The user selects from a drop-down list of standards and selects "Next" to continue.

(2) A field is generated for each standard with a slider tab to indicate if the standard is applicable or not, check boxes for selecting reasons the standard was not met, and boxes to add comments.

(3) Select "Previous" to go to the previous screen or "Save" to proceed.

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8.20.13.6.15.1.2 (MM-DD-YYYY)
Answers

(1) This field displays answers to review questions, sorted by answer (the letter A, a hyphen, and a 4-digit number (e.g., A-1234)), the question number (e.g., 1, 1-A, 1-A-4), question text, attribute score, a check box titled, “Selected,” and the narrative answer.

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8.20.13.6.16 (MM-DD-YYYY)
Tasks

(1) This field displays recently viewed tasks, sorted by subject, name, related to (e.g., PP-1234567), due date, and assigned alias.

(2) Selecting a specific task by subject will open the "Task" tab.

(3) The "New Task" button opens a tab titled, “New Task: Appeals Task," See IRM 8.20.13.6.16.2, New Task: Appeals Task, for more information.

(4) The downward triangle (▾) lists the following options:

- Create Follow-Up Task - opens a tab titled, “Follow Up.” See IRM 8.20.13.6.16.3, Create Follow-Up Task, for more information.
- Edit - opens a pop-up window to edit the task.
- Delete - opens a pop-up window with the warning "Delete Task - Are you sure you want to delete this task?" with buttons to cancel or delete.
- Create Follow-Up Event - opens a tab titled, “Follow Up.” See IRM 8.20.13.6.16.4, Create Follow-Up Event, for more information.

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8.20.13.6.16.1 (MM-DD-YYYY)
Task Tab

(1) Selecting the subject of a specific task will open a new tab titled, "Task." This tab displays the subject, assigned to, status, priority, and due date. A section titled, "Details," contains information.

(2) "Details" lists the following fields:

- Task Information
- Additional Information
- Conference Information
- Other Information
- System Information

(3) "Task Information" lists the following:

- Subject
- Assigned To
- Type (e.g., Analysis of Case, Conference with TP, Decision, Closing Docs, Approval, Closure)
- Inbound Communication Method (e.g., Secure Messaging, E-Fax, Walk-In, Mail)
- Action Record (related to the task)
- Due Date
- Completed Date
- Related To (the appeal related to the task)
- Outbound Communication Method (e.g., E-Fax, Secure Messaging, Email encryption)

(4) "Additional Information" lists the following:

- Priority (e.g., Low, Normal, High, Court-Imposed)
- Status (e.g., Open, Completed, Cancelled)
- Document (related to the task)
- Name (contact related to the task)
- Participant Role (e.g., Primary Taxpayer, Secondary Taxpayer)
- Canceled Reason (if applicable)
- Comments

(5) "Conference Information" lists the conference type, conference location, and conference date.

(6) "Other Information" contains fields for a reminder set and to create a recurring series of tasks. Selecting "Reminder Set," additional fields are generated to input the date and time of the reminder.

(7) "Related" lists the following if applicable:

- Task History - sorted by date, field, user, original value, and new value.
- Notes - displays any task notes, sorted by title, text preview, "created by" information, last modified, and "last modified by" information.
- Files - displays any files associated with the task.

(8) Selecting the "Mark Complete" button displays a pop-up screen to select the status (Completed or Canceled). The user selects “Completed” or "Cancel" and "Save" to finish the action.

(9) Selecting the "Edit" button displays a pop-up screen to edit the task. The screen contains the buttons "Save & New" (to save the task and open the screen to create a new task), "Cancel" to cancel the action and return to the previous screen, and "Save" to return to the previous screen.

(10) Selecting the "Delete" button will open a pop-up screen with the warning “Delete Task - Are you sure you want to delete this task?" with buttons to cancel or delete.

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8.20.13.6.16.2 (MM-DD-YYYY)
New Task: Appeals Task

(1) Selecting the "New Task" button displays a pop-up screen to add the task subject (call, send letter, send email, other), assigned to, due date, and status.

(2) If the user selects a check box titled, "Reminder Set,” additional fields are generated to input the date and time of the reminder.

(3) The screen contains the buttons "Save & New" (to save the task and open the screen to create a new task), "Cancel" to cancel the action and return to the previous screen, and "Save" to return to the previous screen.

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8.20.13.6.16.3 (MM-DD-YYYY)
Create Follow-Up Task

(1) Selecting the "Create Follow-Up Task" button displays a pop-up screen to add the task subject, assigned to information, due date, priority, and status.

(2) If the user selects a check box titled, "Reminder Set,” additional fields are generated to input the date and time of the reminder.

(3) If the user selects a check box titled, "Create Recurring Series of Tasks,” additional fields are displayed to select the frequency of the recurring task (daily, weekly, monthly, yearly), repeat (every day, every other day, and custom (a selectable number of days)), the

start date, and the end date.

(4) The screen contains the buttons "Save & New" (to save the follow-up task and open the screen to create a new follow-up task), "Cancel" to cancel the action and return to the previous screen, and "Save" to return to the previous screen.

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8.20.13.6.16.4 (MM-DD-YYYY)
Create Follow-Up Event

(1) Selecting the "Create Follow-Up Event" button displays a pop-up screen listing the subject, location, type, description, assigned to, start date and time, end date and time, related to (name, payment plan number, and document), and a check box titled, "Reminder Set" with options to set the reminder by minutes, hours, days, or weeks before the event.

(2) The reminder will appear on the screen under the "Notifications" button, which appears as a bell icon.

(3) The screen contains the buttons "Save & New" (to save the follow-up event and open the screen to create a new follow-up event), "Cancel" to cancel and return to the previous screen, and "Save" to return to the previous screen.

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8.20.13.6.17 (MM-DD-YYYY)
Tax Computations (remove)

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8.20.13.6.18 (MM-DD-YYYY)
Time Entries

(1) This field displays recently viewed time entries, sorted by time entry ID (the letters TE, a hyphen, and a 6-digit number (e.g., TE-123456)), owner first name, owner last name, matter name, start time, end time, and status.

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8.20.13.6.18.1 (MM-DD-YYYY)
Time Entry Tab

(1) Selecting a specific time entry ID will open a tab for that time entry.

(2) "Details" displays:

- Hours
- Entry Type - direct or indirect, depending on the entry reason

- Entry Reason
- Activity Date
- Batch Time Entry Details (if applicable)

(3) "Description" displays any description details for the specific time entry.

(4) "System Information" displays the time entry ID, created by, owner, and last modified by information.

(5) "Action Records" displays action records related to the time entry sorted by action record name (e.g., AR-123456789), created by name, and comments. See IRM 8.20.13.5.3.1, Action Record Tab, for additional information.

(6) The user may edit the fields from this tab or select "Edit" to open a pop-up screen to edit the information.

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8.20.13.6.18.2 (MM-DD-YYYY)
New Time Entry: Appeal Time Entry

(1) This field is used to input a new time entry.

(2) "Details" displays "submitting for" (a limited permission, which allows some users to input time for another employee), hours, entry reason, entry type, and activity date.

(3) "Description" has a text box for entering information.

(4) "System Information" displays the time entry ID, created by, Appeal Number, support request number (if applicable), owner, and "last modified by" information.

(5) The tab contains the buttons "Save & New" (to save the entry and open the screen to create a new entry), "Cancel" to cancel the action and return to the previous screen, and "Save" to return to the previous screen.

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8.20.13.6.18.3 (MM-DD-YYYY)
APL - Batched Time Entry Screen Flow

(1) This field is used to input a batch time entry for multiple cases. After inputting the required information, select the applicable Appeal Number(s) and select "Next" to complete the action.

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8.20.13.6.18.4 (MM-DD-YYYY)
Finalize Time Entries

(1) Selecting this button will open a pop-up screen to change the time entry status to final. Select "Cancel" or "Save."

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8.20.13.7 (MM-DD-YYYY)
Other ACMS Fields

(1) ACMS contains other miscellaneous fields, which are described in the subsections below.

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8.20.13.7.1 (MM-DD-YYYY)
Files (*In the Documents Section*)

(1) This field displays any files related to a document, task, event, time entry, etc., listed by document name, date uploaded, size, and file type.

(2) The user may select the button titled, "Upload Files," or may drop files to the field using Windows. After selecting a file to upload, an "Upload Files" pop-up screen appears, select "Done" once the file is loaded.

(3) Selecting "View All" will open a new tab sorting files by title, owner, last modified date and time, and size. Selecting the downward triangle (▾) opens a drop-down list of options (Download, Share, View File Details, Upload New Version, Edit File Details, and Delete).

(4) "Download" downloads the file to your computer.

(5) "Share" opens a pop-up screen titled, "Share," with the document title to select with whom to share and their access level (either Viewer or Collaborator), who can access (list of names and roles (e.g., Owner, Viewer, Set by Record) and a slider tab to choose "Customer Access" or not), and a check box titled, "Prevent others from sharing and unsharing." Select "Done" once the fields are completed.

(6) "View File Details" opens a tab displaying the file name, size, file extension, and owner. This tab also contains the buttons "Follow," "Download," "Share," "Upload New Version," "Edit File Details," and "Delete."

- "Preview" displays a preview of the file.
- "Details" lists the file's title and description.
- "File Engagement" lists the view count and download count for the file. The file engagement counts may exclude some file download and preview methods. This count is intended as estimate values only.
- "Shared with" displays the users for which the file is shared. Selecting "Shared with" or "View All" opens a tab with a sortable, filterable list displaying the user's name, share type (e.g., Owner, Set by Record), and visibility (e.g., All Users).

- "Versions" lists all versions of the file. Selecting "View All" opens a list of the file versions sorted by version number (e.g., Version 1, Version 2) with a link to download the file, content modified by, content modified date, and reason for change.
- "Upload New Version" opens a screen to select a new file from your computer.
- "Edit File Details" opens a pop-up screen to edit the file's title and description.
- "Delete" opens a pop-up warning "Delete File? Deleting a file also removes it from any records or posts it's attached to." Select either "Cancel" or "Delete."
- "Followers" lists followers of the file, sorted by the user's photo, name, and title.

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8.20.13.7.2 (MM-DD-YYYY)
Notes

(1) This field displays any notes related to a task, event, etc., sorted by title, text preview, created by, last modified, last modified by. Selecting "Notes" opens a tab with options to delete the note or add a new note.

(2) Selecting the "New" button opens a pop-up screen to input a new note. The fields displayed are title, compose text, and related to (the task it is related to). Once the title and compose text fields have been completed, the user may select:

- Delete - deletes the new note.
- Share - opens a pop-up screen titled, "Share Note," to select with whom to share, who can access, and a check box titled, "Prevent others from sharing and unsharing." Select "Done" once the fields are completed.
- Add to Records - opens a pop-up screen titled, "Add Note to Records," which contains:
    - A search field to add related appeals.
    - A check box titled, "Prevent note from being viewed by other users with access to this record" to make the note private or share selectively with individual users or groups.
    - "Records with this note" lists the task title (e.g., Please review the taxpayer submitted OIC #PP-1234567)
    - A "Cancel" button to cancel, and an "Add" button to finish adding the note.
    - A "Done" button used to complete the action.

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8.20.13.7.3 (MM-DD-YYYY)
People (*permission based)*

(1) This tab displays recent users sorted by full name, title (e.g., APS Specialty TE, AQMS Manager), phone number, and email. Additional list views are available from the downward triangle (▾) button.

(2) Selecting an individual person opens a tab with that person's employee profile.

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8.20.13.7.4 (MM-DD-YYYY)
Employee Profile

(1) The profile lists the employee's name, title, and picture (if uploaded).

(2) "Details" displays the following:

- About - name, manager, area, title, company name, user application.
- Contact - email, mobile, phone, address.
- Background - a field for employees to share information about themselves.

(3) "Chatter" displays posts, questions, and polls.

(4) "Related" displays the employee's files, groups, followers, and who the person is following.

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Exhibit 8.20.13-1 (MM-DD-YYYY)
ACMS Case Type Categories and Subcategories

Category	Subcategories	Source Document
CAP	• CAP Installment Agreement • CAP Levy • CAP Lien • CAP Seizure	Form 4442, Inquiry Referral, Form 9423, Collection Appeal Request, Form 15044, Transmittal of Collection Appeals Program (CAP) Hearing Request
CDP	• Timely CDP Levy • Timely CDP Lien • Timely CDP Lien & Levy • EH Levy • EH Lien • EH Lien & Levy	Form 14461, Form 12153-B
CDP Timeliness Determination	• Timeliness Determination	Form 14461, Form 12153-B
OIC	• Doubt as to Collectability Offer • Doubt as to Liability Trust Fund Offer	Form 656
Penalty Appeals	• Post Penalty	Letter 853-C, Letter 854-C, Penalty Waiver or Abatement Disallowed/Appeals Procedure

		Explained, Form 8278, Assessment and Abatement of Miscellaneous Civil Penalties, etc.
TFRP	• TFRP Claim for Refund • TFRP Pre-Assessment Protest	Form 2751, Proposed Assessment of Trust Fund Recovery Penalty

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Exhibit 8.20.13-2 (MM-DD-YYYY)
Counsel Office Codes

Office Name	Office Code	Office Name	Office Code
Atlanta	ATL	Los Angeles	LA
Austin	AUS	Louisville	LOU
Baltimore	BAL	Manhattan	MAN
Birmingham	BIR	Miami	MIA
Boston	BOS	Milwaukee	MIL
Brooklyn	BRO	Nashville	NAS
Buffalo	BUF	New Orleans	NO
Chicago	CHI	Newark	NEW
Cincinnati	CIN	Oklahoma City	OKL
Cleveland	CLE	Philadelphia	PHI
Dallas	DAL	Phoenix	PNX
Denver	DEN	Pittsburgh	PIT
Detroit	DET	Portland	POR
Fort Lauderdale	FTL	Richmond	RCH
Greensboro	GBO	Sacramento	SAC
Hartford	HAR	Salt Lake City	SLC
Honolulu	HON	San Diego	SD
Houston	HOU	San Francisco	SF
Indianapolis	IND	San Jose	SJ
Jacksonville	JAX	Seattle	SEA
Kansas City	KCY	St Louis	STL
Laguna Niguel	LN	St Paul	STP
Las Vegas	LV	Thousand Oaks	THO
Long Island	LI	Washington DC	WAS

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Exhibit 8.20.13-3 (MM-DD-YYYY)
ACMS Statute Codes

Code	Description	Source Document
10495	NEN with approved F10495	

150DAY	150 Days after Decision	
6501-WW	Failure to Disclose a Listed Transaction under IRC 6501(c)(10)	
6501E	25% Omission	Exam Report
6694(B)	Preparer Penalty for willful or reckless conduct	
872-A	872-A	Form 872-A
872-D	872-D	Form 872-D - Tax Return Preparer Penalty (Statute Date also Required)
872-F	872-F	Form 872-F
872-IA	872-IA	Form 872-IA
872-I	872-I	Form 872-I (Statute Date also Required)
872-O	872-O	Form 872-O
872-R	872-R	Form 872-R
872-T	872-T (Corresponding Date)	Form 872-T
ABATE	Abatement of Previous Assessment	Form 3870
ABINT	Abatement of Interest	Form 843
ADQDISCL	Adequate Disclosure under IRC 6501(c)	
ASESD	Assessment Made	Transcript of Account
BKRUP	Bankruptcy	Various documents (including lien)
CBYYYYMM	Carryback + year i.e. CB200312	Exam Report, claim forms, etc.
CLAIM	Claim	Amended return, Form 843, etc.
COLL	Collection is controlling the Statute	
CSED	Collection Statute Expiration Date	IDRS research
DOCKT	Docketed	Docket list, petition, etc.
EXAM	Exam is controlling the Statute	Approved Early Referral Request
EXCSED	Expired CSED	
FINAL	Tack-On time statute	Only used when less than 60 days remains on the statute for SND and Tax Court decisions
FBAR2	2 Year Limitation Date in which Department of Justice may file a civil action to reduce an FBAR judgement	
FBAR10	10 Year Limitation date for the Government to obtain payment of the FBAR by offsetting payments	
FRAUD	Fraud	Exam Report, Doc. 6411
N/A	Not Applicable	
RFRTN	Reference Return	
SUB	Substitute for Return	Administrative file contents, IDRS research, etc.

SUSP	CSED Suspended	Collection Due Process administrative file contents, Innocent Spouse administrative file contents, etc.
TBOR2	T/P Bill of Rights	Trust Fund Recovery Penalty administrative file
TFINV	TEFRA Investor	
TIPRA	TIPRA 24 Month OIC Determination Required	

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Exhibit 8.20.13-4 (MM-DD-YYYY)
Support Request Types, Categories, and Subcategories (This list needs to be updated)

Support Request Type	Category	Subcategories
Administrative	Automated Offer in Compromise	• Transcripts
Administrative	Automated Lien System Research	• Transcripts
Administrative	Integrated Collection System History	• Transcripts
Administrative	IDRS Transcript	• Transcripts
Administrative	Mailing	• Correspondence
Administrative	Public Access to Court Records (PACER)	• Transcripts
Administrative	Report Generating Software	• File Copy
Administrative	Taxpayer First Act	• File Request/Redaction
Administrative	Respond Directly (Not TFA)	• File Request/Redaction
Administrative	Transcript Delivery System	• Transcripts
Administrative	Special Search	• File Copy
Administrative	Statutory Notice of Deficiency (SNOD) and Certified Mailing List (CML)	• Transcripts
Technical	Domestic Income Tax/Penalty/Other	• Liability Referral
Technical	Exam Appeals (Team Member)	• Specialist (SME)
Technical	Innocent Spouse	• Liability Referral • Specialist (SME)
Technical	Estate & Gift Tax	• Liability Referral • Specialist (SME)
Technical	TE/GE	• Liability Referral • Specialist (SME)
Technical	International	• Liability Referral

		• Specialist (SME)
Technical	Technical Guidance	• Specialist (SME)
Technical	TEFRA/BBA/ILSC	• TEFRA • BBA • ILSC (Investor Level Statute Control)
Technical	Tax Computation Assistance	• Tax Computation (Matching Settlement) • Interest Worksheet • Closing Instructions (5403 worksheet, or other) • Audit Statement • Interest Computation • Statement of Account • APS Closing Documents The following additional options are available for these support requests: • SND Preparation • Interest Computation • Closing Package (TEFRA/BBA) • 120 Day Preliminary Computation • Audit Statement • Statement of Account • Tentative Computation • Innocent Spouse Allocation • Rule 155 • Other **Note:** This field allows multiple selections. To select multiple subcategories, hold the Control button on your keyboard and use your mouse to select the applicable subcategories.

Technical	Missing Forms/Letters	• Other • F5402 • F3870 • L3193 • L4382 • L937 • F433-D • F12256 • F12257 • L5145 • L3210 • L5100
Technical	Unsigned Forms/Letters	• Other • F5402 • F3870 • Letter
Technical	Tax Computation	• Not Provided • Doesn't Match Settlement
Technical	Unclear Closing Instructions	• Ability to Add Notes
Technical	Closing Document Corrections	• Ability to Add Notes
Technical	Electronic Admin Portfolio	• CDP Docketed
Technical	Offer in Compromise (New OIC)	• Compliance Review
Technical	Mediation	• Post-Appeals Mediation
Technical	Collection Due Process (CDP) Liability Referral In-House	• Area 1 • Area 2 • Area 3 • Area 4 • Area 13
Account Processing	IDRS Update	• Other • TC 520 • TC 971 • TC 480 • Taxpayer Address Change • TC 971/043
Account Processing	Offer in Compromise (AOIC)	• Accept AOIC Transfer • Stat 71 • Form 7249 Request • Add Period (TC 480)
Account Processing	Create Appeal	• N/A

Account Processing	Update Appeal	• Other (user must provide a brief summary) • Change Appeal Type • Modify Periods
Account Processing	Complex Interest Team	• Interest Review Assistance • Assignment Request
Account Processing	Credit Transfers	• Between Entities • Same Entity
Account Processing	Interim Adjustments	• Abatement • Assessment
Account Processing	ID Theft Action	• Interim Adjustments and IDRS Updates
Account Processing	Employee Tax Compliance Action	• Interim Adjustments and IDRS Updates

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Exhibit 8.20.13-5 (MM-DD-YYYY)
Document Types and Subtypes

Document Type	**Subtypes**
Affidavit/Declaration	• Affidavit Of In Support Of • Certificate As To The Genuineness Of The Administrative Record • Declaration Of In Support Of • Unsworn Declaration Of Under Penalty of Perjury In Support Of

Brief	• Amended Simultaneous Answering Brief • Amended Simultaneous Answering Memoranda Of Law • Amended Simultaneous Memoranda Of Law • Amended Simultaneous Opening Brief • Amended Simultaneous Sur-Reply Brief • Amendment To Simultaneous Answering Brief • Amendment To Simultaneous Answering Memoranda Of Law • Amendment To Simultaneous Opening Brief • Amendment To Simultaneous Sur-Reply Brief • Brief In Support Of • Seriatim Answering Brief • Seriatim Opening Brief • Seriatim Reply Brief • Seriatim Sur-Reply Brief • Simultaneous Answering Brief • Simultaneous Answering Memoranda Of Law • Simultaneous Memoranda Of Law • Simultaneous Opening Brief • Simultaneous Sur-Reply Brief • Supplement To Simultaneous Answering Brief • Supplement To Simultaneous Answering Memoranda Of Law • Supplement To Simultaneous Memoranda Of Law • Supplement To Simultaneous Opening Brief • Supplement To Simultaneous Sur-Reply Brief
Calendar	• Calendar - Hybrid • Calendar - Regular • Calendar - Small • Notice Of Change Of Beginning Date And Courtroom Address For Session • Notice Of Change Of Beginning Date Of Session • Notice Of Change Of Courtroom And Address For Session • Notice Setting Case For Trial • Standing Pretrial Notice • Standing Pretrial Order
Coordination	N/A
Correspondence	• Clinic Letter
Counsel Settlement Memorandum	N/A
Decision	• Order of Dismissal • Proposed Stipulated Decision • Stipulated Decision Entered

Discovery Formal	• Application To Take Deposition • Discovery Formal • Request For Admissions • Request For Production Of Documents • Request For Responses To Interrogatories • Response To Request For Production Of Documents • Response To Request For Responses To Interrogatories • Stipulation To Take Deposition Of
Discovery Informal	• Discovery Informal
Legal Authorities	N/A
Memorandum	• AOD Recommendation • Memorandum • Memorandum In Support Of • Recommendation for Appeal
Misc	• 319 Request For Place Of Hearing Of Disclosure Case At • 319 Request For Place Of Hearing Of Disclosure Case At • 319 Request For Place Of Submission Of Declaratory Judgment Case At • 319 Request For Place Of Submission Of Declaratory Judgment Case At • Administrative Record • Agreed Computation For Entry Of Decision • Amended • Amended Certificate Of Service • Amendment • Application For Waiver Of Filing Fee And Affidavit • Caption of Case is Amended • Computation For Entry Of Decision • COS • Cover Sheet • Designation Of Counsel To Receive Service • Entry Of Appearance • Filing Fee Paid • Notice of Receipt of Petition • Notice of Unavailability • Notification *Anything* • Opposition To • Ownership Disclosure Statement *Anything* • Partial Administrative Record • Redacted • Request *Anything* • Request For Admissions • Request for Judicial Notice

	• Request For Place Of Hearing • Request For Place Of Submission • Request for Place of Trial • Request For Production Of Documents • Response To • Revised Computation • Statement Of Taxpayer Identification Number • Statement Under Rule 212 • Statement Under Rule 50(C) • Supplemental • Supplement To • Unredacted • Unsworn Declaration Of Under Penalty Of Perjury In Support Of
Motion	• Motion • Motion for a New Trial • Motion for an Order under Federal Rule of Evidence 502(d) • Motion for an Order under Model Rule of Professional Conduct 4.2 • Motion for Appointment of Mediator • Motion for Assignment of Judge • Motion for Audio of Trial Proceeding(s) • Motion for Certification of an Interlocutory Order to Permit Immediate Appeal • Motion for Continuance • Motion for Default and Dismissal • Motion for Document Subpoena Hearing • Motion for Entry of Decision • Motion For Entry Of Order That Undenied Allegation Be Deemed Admitted Pursuant To Rule 37(C) • Motion for Estate Tax Deduction Developing at or after Trial Pursuant to Rule 156 • Motion for Extension of Time • Motion for in Camera Review • Motion for International Judicial Assistance • Motion for Judgment on the Pleadings • Motion for Leave to Conduct Discovery Pursuant to Rule 70(a)(2) • Motion for Leave to File [Document Name] • Motion For Leave To File Out Of Time *Any* • Motion for Leave to Serve Additional Interrogatories • Motion for Leave to Use Electronic Equipment • Motion for More Definite Statement Pursuant to Rule 51 • Motion for Non-Binding Mediation • Motion for Oral Argument • Motion for Order Fixing Amount of an Appeal Bond • Motion for Order to Release Amount of Appeal Bond

	• Motion For Order To Show Cause Why Case Should Not Be Submitted On The Basis Of The Administrative Record • Motion For Order To Show Cause Why Judgment Should Not Be Entered On The Basis Of A Previously Decided Case • Motion For Order To Show Cause Why Proposed Facts And Evidence Should Not Be Accepted As Established Pursuant To Rule 91(F) • Motion for Partial Summary Judgment • Motion For Preliminary Injunction • Motion for Pretrial Conference • Motion for Protective Order Pursuant to Rule 103 • Motion for Reasonable Litigation or Administrative Costs • Motion for Reconsideration of Findings or Opinion Pursuant to Rule 161 • Motion for Reconsideration of Order • Motion for Recusal of Judge • Motion For Review By The Full Court See Page 33 For Motion Description • Motion For Review En Banc See Page 33 For Motion Description • Motion for Review of Jeopardy Assessment or Jeopardy Levy Pursuant to Rule 56 • Motion for Summary Judgment • Motion For The Court To Pay Expenses Of A Transcript • Motion for the Court to Pay the Expenses of an Interpreter • Motion for Voluntary Binding Arbitration • Motion For Voluntary Mediation • Motion for Writ of Habeas Corpus Ad Testificandum • Motion in Limine • Motion to Add Lien or Levy Designation • Motion to Add Small Tax Case Designation • Motion to Amend Order • Motion to Appoint an Interpreter Pursuant to Rule 143(f)Motion to Appoint New Tax Matters Partner • Motion to Authorize Proposed Sale of Seized Property • Motion to Be Excused from Appearing at the Trial Session • Motion To Be Exempt From E-Filing • Motion to Be Recognized as Next Friend • Motion of Bifurcate • Motion to Calendar

	• Motion To Calendar And Consolidate Docket Numbers • Motion to Certify for Interlocutory Appeal • Motion to Change or Correct Caption • Motion to Change or Correct Docket Entry • Motion To Change Place Of Hearing Of Disclosure Case • Motion To Change Place Of Submission Of Declaratory Judgment Case • Motion To Change Place Of Trial • Motion to Change Service Method • Motion to Clarify Order • Motion to Close on Ground of Duplication • Motion to Compel Discovery • Motion to Compel Production of Documents • Motion to Compel Responses to Interrogatories • Motion to Compel the Taking of Deposition • Motion to Conform the Pleadings to the Proof • Motion To Consolidate Docket Numbers • Motion to Correct and Certify Record on Appeal • Motion to Correct Clerical Error • Motion to Correct Transcript • Motion to Depose Pursuant to Rule 74 • Motion to Determine the Tax Matters Partner • Motion to Dismiss • Motion to Dismiss for Failure to Properly Prosecute • Motion to Dismiss for Failure to State a Claim upon Which Relief Can Be Granted • Motion to Dismiss for Lack of Jurisdiction • Motion to Dismiss for Lack of Jurisdiction as to [person, notice, or year] • Motion to Dismiss for Lack of Prosecution • Motion To Dismiss On Grounds Of Mootness • Motion to Disqualify Counsel • Motion to Enforce a Refund of Overpayment Pursuant to Rule 260 • Motion to Enforce Subpoena • Motion to Extend Time to Move or File Answer • Motion To File Document Under Seal • Motion to Impose a Penalty • Motion to Impose Sanctions • Motion To Intervene • Motion to Modify Decision in Estate Tax Case Pursuant to Rule 262 • Motion to Modify Order • Motion To Permit Expert Witness To Testify Without A Written Report Regarding Industry Practice Pursuant To Rule 143(F)(2)Motion to Permit Levy

	• Motion to Preclude • Motion To Proceed Anonymously • Motion to Proceed Remotely • Motion to Quash or Modify Subpoena • Motion To Redetermine Interest Pursuant To Rule 261 Amended Motion To Redetermine Interest Pursuant To Rule 261 • Motion to Remand • Motion to Remove Lien/Levy Designation • Motion to Remove Small Tax Case Designation • Motion to Remove Tax Matters Partner • Motion to Reopen the Record • Motion To Require Petitioner To File A Reply In A Small Tax Case Pursuant To Rule 173(C)Motion to Restore Case to the General Docket • Motion To Restrain Assessment Or Collection Or To Order Refund Of Amount Collected • Motion To Retain File In Estate Tax Case Involving ' 6166 Election Pursuant To Rule 157 • Motion To Review The Sufficiency Of Answers Or Objections To Request For Admissions • Motion To Seal Case *Anything* • Motion to Set for a Time & Date Certain • Motion to Set Pretrial Scheduling Order • Motion to Sever • Motion to Shift the Burden of Proof • Motion to Shorten the Time • Motion to Stay Proceedings • Motion to Stay Proposed Sale of Seized Property • Motion to Strike • Motion to Submit Case Pursuant to Rule 122 • Motion to Substitute Parties and Change Caption • Motion to Supplement the Record • Motion to Suppress Evidence • Motion to Take Deposition Pursuant to Rule 74(c)(3) • Motion to Take Judicial Notice • Motion To Vacate Or Revise Pursuant To Rule 161 • Motion to Vacate or Revise Pursuant to Rule 162 • Motion to Withdraw • Motion to Withdraw as Counsel • Motion To Withdraw Or Modify The Deemed Admitted Admissions Pursuant To Rule 90(F) • Request For Judicial Notice • Supplement To Petition

Notice	• Designation Of Counsel To Receive Service • Notice *Anything* • Notice of Abatement of Jeopardy Assessment • Notice of Appeal • Notice Of Change Of Address • Notice of Change of Address/Telephone Number • Notice Of Change Of Counsel For Non Party • Notice of Clarification of Tax Matters Partner • Notice of Completion • Notice of Concession • Notice of Consistent Agreement Pursuant to Rule 248(c)(1) • Notice of Death of Counsel • Notice of Election to Intervene • Notice of Election to Participate • Notice Of Filing Of Petition And Right To Intervene Served On *Any* *Date* • Notice of Filing of the Administrative Record • Notice of Identification of Tax Matters Partner • Notice Of Intent Not To File • Notice of Intervention • Notice of Issue Concerning Foreign Law • Notice Of Jeopardy Assessment *Anything* • Notice of Judicial Ruling • Notice of No Objection to [Document Name] • Notice of Objection to [Document Name] • Notice of Partial Abatement of Jeopardy Assessment • Notice of Proceeding in Bankruptcy • Notice of Relevant Judicial Decisions • Notice of Settlement Agreement Pursuant to Rule 248(c)(1)Notice of Small Tax Case Election • Notice Of Submission Of Expert Report • Notice of Supplemental Authority • Notice of Termination Assessment • Notice of Withdrawal as Counsel • Substitution Of Counsel
Opinion	• Memorandum Opinion • Summary Opinion • T.C. Opinion
Order	• Order • Order Amending Caption • Order and Decision • Order For Amended Abatement Petition • Order For Amended Abatement Petition & Filing Fee • Order For Amended Petition • Order For Amended Petition & Filing Fee • Order For Filing Fee • Order For Filing Fee/Waiver

Order	• Order For Filing Fee/Waiver Denied • Order of Dismissal • Order of Dismissal for Lack of Jurisdiction • Order that Jurisdiction is Retained • Stipulated Decision Entered
Originating Document	N/A
Pleading	• Amended Answer • Amended Petition • Amended Petition - Adding Al To The Docket Number • Amended Petition - Adding As L To The Docket Number • Amended Petition - Adding As L To The Docket Number • Amended Petition - Adding As To The Docket Number • Amended Petition - Adding As To The Docket Number • Amended Reply To Answer • Amendment To Amended Petition • Amendment To Answer *Anything* • Amendment To Petition • Amendment To Reply To Answer • Amendment To Second Amended Petition • Amendment To Third Amended Petition • Answer • Answer to Amended Petition • Answer to Amended Petition, as Amended • Answer to Amendment to Amended Petition • Answer to Amendment to Petition • Answer to Petition, as Amended • Answer to Second Amended Petition • Answer to Second Amendment to Petition • Answer to Supplement to Petition • Answer to Third Amended Petition • Answer to Third Amendment to Petition • Attachment to Petition • Intervening Petition • Petition • Petition Fee Paid • Petition Fee Waived • Petition Filed - Fee Paid • Petition Filed - Fee Waived • Petition Filed - No Fee • Petition No Fee • Redacted Petition *Anything* • Redacted Petition - Fee Paid • Redacted Petition - Fee Waived

	• Redacted Petition - No Fee • Reply To • Reply To Answer • Reply To Answer To Amended Petition • Reply To Answer To Amendment To Answer • Reply To Answer To Petition, As Amended • Reply To Answer To Second Amended Petition • Reply To Answer To Supplement To Petition • Reply To Answer To Third Amended Petition • Request for Place of Trial • Second Amended Petition • Second Amendment To Petition • Supplement To Petition • Third Amended Petition • Third Amendment To Petition • Unredacted Petition *Anything* • Unredacted Petition - Fee Paid • Unredacted Petition - Fee Waived • Unredacted Petition - No Fee
Pretrial Memorandum	• Amended Pretrial Memorandum • Amendment To Pretrial Memorandum • Pretrial Memorandum
Status Report	• Final Status Report • Status Report *Anything*
Stipulation	• Settlement Stipulation • Stipulation *Anything • Stipulation As To The Administrative Record • Stipulation As To The Partial Administrative Record • Stipulation Of Facts • Stipulation of Pretrial Deadlines • Stipulation of Settled Issues • Stipulation of Settlement • Stipulation To Be Bound By
Stipulation of Facts	• Stipulation of Facts
Stipulation of Settled Issues	• Settlement Stipulation • Stipulation of Settled Issues
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Working Document	• N/A
Workplan	• N/A
Final Letters	• N/A

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