



INDEPENDENT OFFICE
OF APPEALS

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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MEMORANDUM FOR IRS INDEPENDENT OFFICE OF APPEALS EMPLOYEES

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

SUBJECT: Deviation from procedures in IRM 8.21.2 for cases in the
Appeals Case Management System (ACMS)

This memorandum issues guidance to allow a deviation from the procedures described in IRM 8.21.2, Account and Processing Support (APS) Statute Responsibility. Please distribute this information to all impacted employees within your organization.

Purpose: To provide guidance on statute responsibilities, as defined in IRM 8.21.2, Account and Processing Support (APS) Statute Responsibility, when the case is now either established, tracked, or controlled in the IRS Independent Office of Appeals (Appeals) new case management system, ACMS. This memorandum does not apply to those cases that remain in the Appeals Centralized Database System (ACDS).

Background/Source(s) of Authority: 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 focuses 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 for those cases that are now being established, tracked, or controlled in ACMS are included in the attachment. For those cases remaining in ACDS, continue using the procedures specified in IRM 8.21.2, Account and Processing Support (APS) Statute Responsibility.

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. A new IRM 8.20.13, Account and Processing Support (APS), Appeals Case Management System (ACMS), is also expected to be published soon.

Effect on Other Documents: This guidance may be extended, modified, or made permanent and incorporated into the affected IRM section(s) 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

8.21.2.1 (MM-DD-YYYY)

Program Scope and Objectives

Paragraph 1(d) is revised as follows:

Updating statutes on Appeals Case Management System (ACMS) and Audit Information Management System (AIMS); and

8.21.2.2 (MM-DD-YYYY)

General Guidelines for Account and Processing Support (APS)

Paragraphs (3) and (4) are revised as follows:

(3) APS is responsible for verifying and monitoring the statute dates on all tax periods or returns under its jurisdiction. APS has jurisdiction of the case under the following circumstances:

- a. Case is carded on ACMS as being in APS possession
- b. Case file is date stamped "received" by APS but not yet carded on ACMS
- c. Case is transmitted to another location, but no acknowledgement is received from the intended recipient

(4) To ensure that adequate statute control is maintained at all times while APS has jurisdiction of the case, APS will:

- a. Timely open incoming mail and verify statute dates on all new receipts, including cases transferred from another Appeals office.
- b. Keep ACMS current by timely updating ACMS for statute extensions and consents.
- c. Input new receipts and close cases off ACMS as soon as possible.
- d. Issue statutory notices of deficiency (SNDs) in a timely manner.
- e. Immediately assign cases and returns when an assessment is required. The assigned APS employee will validate the assessment statute date upon receipt.
- f. Verify that Compliance-initiated assessments and abatements have been completed at the time the case is carded on ACMS.
- g. Generate and process ACMS reports and follow-up lists, as provided in IRM 8.10.1, Internal Reports.
- h. Generate case inventory statute reports on ACMS, formerly accessed on Processing Employees Automated System (PEAS), as outlined in this document.
- i. Monitor Partnership Control System (PCS) reports generated from ACMS for cases that have Tax Equity and Fiscal Responsibility Act (TEFRA) linkages.

8.21.2.3.2 (MM-DD-YYYY)

Consent Signed by Individual Named in the Power of Attorney (POA)

Revise paragraph (1)a as follows:

If the Power of Attorney (POA) form does not cover all periods, types of tax, etc., of the case, the APS Tax Examiner (TE) will make a notation in the APS Notes field on ACMS to alert the Appeals Team Manager (ATM) and Appeals Technical Employee (ATE) of this fact.

8.21.2.3.4 (MM-DD-YYYY) Special Situations

(1) For innocent spouse cases, the APS TE must first determine whether the amount at issue has been assessed to determine the appropriate statute date and code to input on ACMS for the requesting and non-requesting spouse. Refer to IRM 8.20.5.30, Innocent Spouse Case Overview, and related subsections for procedures for the receipt and control of innocent spouse cases.

8.21.2.5 (MM-DD-YYYY) Actions When Statute Date is Uncertain

Revise paragraph (3) as follows:

(3) If, for any reason, the correct statute date still cannot be identified, continue the carding process on ACMS, using the date of carding for the statute date. Enter STATUTE UNKNOWN in the notes field.

8.21.2.6 (MM-DD-YYYY) Updating Statutes on ACMS and AIMS (title revised)

Revise paragraphs (1) and (2) as follows. Paragraph (2) steps a through j remain unchanged.

(1) Statute date and statute code must be updated on ACMS and AIMS in a timely manner. Timely is defined as one workday from the date of notification or receipt of documentation.

(2) The following is a list of circumstances that affect the statute date and will require an update to the statute date or statute code on ACMS and AIMS. See Exhibit 8.21.2-1 for ACMS Statute Codes.

8.21.2.7 (MM-DD-YYYY) Transmitting Files to Other Offices

Revise the paragraph (4) Note only, and paragraph (8) as follows:

(4) **Note:** Acceptance of the ACMS inbox transfers by the receiving office transfers statute responsibility to that office.

(8) The receiving APS office will review all statute dates on the returns received to ensure the correct dates are shown on ACMS and AIMS.

8.21.2.8.1 (MM-DD-YYYY) Consent Termination on Cases Open in Appeals

(1) When APS receives a Form 872-T, Notice of Termination of Special Consent to Extend the Time to Assess Tax, or Form 872-N, Notice of Termination of Special Consent to Extend the Time to Assess Tax Attributable to Partnership Items, signed by, or on behalf of, the taxpayer, the APS TE will immediately research ACMS to find the assigned ATE.

- a. If the employee is on-site, hand-deliver the form.
- b. If off-site, immediately fax the form. Notify the ATE by email that the form is being faxed. Mail the original soon after.

8.21.2.9.4 (MM-DD-YYYY)

Statutory Notice of Deficiency Issued on a Tax Period Extended with Form 872-A, Special Consent to Extend the Time to Assess Tax

Revise paragraph (2), step b only as follows:

(2)

- b. Update the statute date on ACMS and AIMS to the agreement date + 60 days.

8.21.2.10 (MM-DD-YYYY)

Petitioned Statutory Notices of Deficiency Cases

Revise paragraph (2) as follows:

(2) If the taxpayer does not petition one or more years of a multi-year notice, the APS TE will update the statute date on ACMS and AIMS. The APS TE will establish a new “appeal number,” formerly work unit (WUNO), on ACMS for the non-petitioned tax years to control the correct statute dates. See IRM 8.20.6, Interim Actions.

8.21.2.11 (MM-DD-YYYY)

Receipt of Cases for Closing

Revise paragraph (1) as follows:

(1) The APS TE is responsible for reviewing all cases received for closing. The review includes verifying the correct statute date and ensuring ACMS is promptly updated with the correct statute date.

8.21.2.11.3 (MM-DD-YYYY)

Cases That Reject at Closing

Revise paragraphs (2), (3), and (4) as follows:

(2) If a case is rejected, and the tax periods have not been assessed/abated, the APS TE will not change the statute date information on ACMS. Leaving the original statute date on ACMS ensures the case will continue to appear on the statute report.

(3) The APS TE will follow procedures in IRM 8.20.7, Closing Procedures, for updating the statute date and statute code on ACMS for any rejected returns.

(4) If the case is to be returned to the ATE, the APS TE will note the earliest statute date on the front of the case file and ensure that the correct statute date is reflected on ACMS. The APS TE will use Form 3210, Document Transmittal, to return the case to the ATE. Jurisdiction shifts to the ATE upon receipt of an acknowledged Form 3210. If the assessment period will expire in less than 60 days, the APS TE will advise the ATM by email that the case is being transferred to the ATE.

Exhibit 8.21.2-1 (MM-DD-YYYY)

ACMS Statute Codes (revised title only)