



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

8.20.13

JULY 31, 2026

EFFECTIVE DATE

(07-31-2026)

PURPOSE

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

MATERIAL CHANGES

- (1) IRM 8.20.13 is a new section that provides guidance for establishing, tracking, routing, updating, supporting, and reviewing Appeals cases in ACMS.
- (2) IRM 8.20.13 incorporates interim guidance for ACMS general guidance, new ACMS procedures, ACMS Release 1.1 updates, and Collection Due Process bankruptcy suspense procedures.
- (3) An artificial intelligence (AI) tool assisted with editorial revisions throughout this IRM section, including applying plain language techniques, adhering to the IRM Style Guide, and content organization.

EFFECT ON OTHER DOCUMENTS

This IRM incorporates the following interim guidance memoranda:

AP-08-1125-0019, Appeals Case Management System (ACMS) General Guidance, issued 11/24/2025

AP-08-1225-0047, New IRM 8.20.13, Appeals Case Management System (ACMS), issued 12/02/2025

AP-08-0426-0011, Guidance Updates for Appeals Case Management System (ACMS) Release 1.1, issued 04/09/2026

AP-08-0426-0013, Collection Due Process (CDP) Bankruptcy Suspense Procedures, issued 04/22/2026

AUDIENCE

IRS Independent Office of Appeals (Appeals)

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8.20.13

Appeals Case Management System (ACMS)

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8.20.13.1
(07-31-2026)
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 employees who use ACMS to establish, update, route, support, assign, review, or close Appeals cases.
- (3) *Policy Owner:* Appeals Policy is under the Director, Operations Support (OS).
- (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) *Primary Stakeholders:* Appeals employees
- (6) *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.

8.20.13.1.1
(07-31-2026)
Background

- (1) ACMS is a computerized case control system that is used to control and track cases throughout the Appeals process. ACMS replaced the former 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 Account and Processing Support (APS) time applied to cases, status of cases, etc.
 - Automate the process of updating statuses
 - Improve statute control and data accuracy

8.20.13.1.2
(07-31-2026)
Authority

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

8.20.13.1.3
(07-31-2026)
Roles and Responsibilities

- (1) The Director, OS, 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 composed 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.

8.20 Account and Processing Support (APS)

- (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, Case Support, is the senior manager responsible for the control and processing of all Appeals cases. APS Area Directors report 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. Adhering to the Appeals feedback loop requirements based on the case type.

8.20.13.1.4 (07-31-2026) Program Management and Review

- (1) PPQ&A and APS management monitor ACMS program administration through ACMS data, operational reviews, quality review results, and reporting.
- (2) Program review activities include reviewing ACMS inventory, routing, support requests, statutes, suspended cases, closures, and time entry data to identify trends, data quality issues, and training needs.
- (3) APS and Appeals management use ACMS reports and other approved data sources to monitor case controls, inventory movement, timeliness, routing, suspense, and final closure activity.

8.20.13.1.5 (07-31-2026) Program Controls

- (1) ACMS program controls include role-based access, manager-approved permissions, required Business Entitlement Access Request System (BEARS) access requests, system validations, required data fields, automated routing rules, system-generated history, case action records, time entries, milestones, support requests, and case ownership controls.
- (2) APS controls include review of case carding, validation, routing, statute entries, support request processing, account updates, and final closure actions, as applicable to the case type and employee role.

8.20.13.1.6 (07-31-2026) 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
 - 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) The following ACMS-specific terms are used in this IRM section:

Term	Definition
Card-in or carding	The process of creating an appeal number and entering required case information into ACMS.
Appeal	The ACMS term for an Appeals case.
Appeal number	The unique ACMS number assigned to an appeal.
Case Action Record (CAR)	The ACMS record used to document case activity and direct time applied to a case.
Participant	A taxpayer, representative, or other person or entity associated with an appeal.
Public matter	A docketed case record generated from Counsel's Electronic Counsel Inventory Tracking Environment (eCITE) system.
Support request	An ACMS request used to route internal support actions, such as account processing, technical assistance, or administrative support.

- (3) ACMS refers to an Appeals case as an “appeal.” This IRM may use the terms “appeal,” “case,” and “appeal number” interchangeably.
- (4) The former term “Case Activity Record” is now referred to as **Case Action Record (CAR)** in ACMS.

8.20.13.1.7 (07-31-2026) 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). IRC 7803(a)(3) requires the Commissioner of Internal Revenue to ensure that IRS employees are familiar with and act 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.

8.20.13.2 (07-31-2026) ACMS Access and System Overview

- (1) ACMS stores and organizes Appeals case data so related information remains connected and can be accessed by authorized employees. ACMS replaced ACDS and includes additional functionality.
- (2) ACMS can only be accessed using an IRS computer.
- (3) ACMS is a role-based application. The user's role determines the permissions available in the system. To request access to ACMS, submit a request through BEARS.

- (4) APS employees have access to functions needed to perform their duties, based on permissions authorized by their manager.
- (5) ACMS communicates with IDRS to verify taxpayer information.
- 8.20.13.3
(07-31-2026)
Establishing Appeals Cases on ACMS
- (1) To begin carding an appeal, go to the “Home” screen and select “Card In an Appeal.”
- (2) Select “Non-Docketed” to begin the non-docketed card-in process. Select “Docketed” to open a list view of “public matters,” which are docketed cases identified in Counsel’s eCITE system.
- (3) During the carding process, ACMS displays the information in the following subsections.
- (4) See IRM 8.20.14.3, General Carding Rules, for carding instructions for Collection Appeals workstreams. See IRM 8.20.5.3, General Carding Rules, for carding instructions for Examination Appeals / Specialized Examination Program and Referrals (SEPR) workstreams.
- (5) After the appeal is carded onto ACMS, see the following subsections for additional case information.
- 8.20.13.3.1
(07-31-2026)
Taxpayer Name
- (1) When manually entering information in this field, enter the taxpayer’s name as it appears on the Master File, as shown on ENMOD/INOLES.
- 8.20.13.3.2
(07-31-2026)
SSN or EIN
- (1) Enter the Social Security Number (SSN) or Employer Identification Number (EIN) of the primary taxpayer shown on documents in the administrative file.
- (2) If the Taxpayer Identification Number (TIN) matches a case already carded onto ACMS, ACMS displays the matching case under “Existing Appeals.”
- (3) ACMS pulls the taxpayer’s information from IDRS and allows the user to verify the information.
- (4) If there is no match, ACMS displays “TIN/EIN entered not found in external systems.” ACMS prompts the user to modify the entry or enter the case manually.
- 8.20.13.3.3
(07-31-2026)
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
- 8.20.13.3.4
(07-31-2026)
Record Type
- (1) Enter the applicable type from the drop-down menu (e.g., Collection Appeal, Exam Appeal/SEPR).

8.20.13.3.5 (07-31-2026) MFT Code	(1) Select the applicable Master File Tax (MFT) code from the drop-down list.
8.20.13.3.6 (07-31-2026) Alternative Dispute Resolution	(1) This field identifies cases with an alternative dispute resolution. If applicable, select either “Early Referral” or “Fast Track Settlement” for cases with the “Exam Appeal/SEPR” record type. If applicable, select “Fast Track Mediation - Collection” for cases with the “Collection Appeal” record type.
8.20.13.3.7 (07-31-2026) PRN Code	(1) This field is generated when a penalty MFT code is entered (e.g., MFT 13, MFT 42, MFT 55). Enter the applicable Penalty Reference Number (PRN) code from the drop-down menu. (2) When certain PRNs are selected, ACMS automatically populates the category and subcategory. For example, when PRN 664 is selected, the category is populated with “Civil Penalty,” and the subcategory is populated with “International Information Penalty.”
8.20.13.3.8 (07-31-2026) Category and Subcategory	(1) “Category” represents the type of appeal (e.g., Collection Due Process (CDP), Offer in Compromise (OIC), 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.
8.20.13.3.9 (07-31-2026) FOIA Number	(1) This field is generated when category “Other” and subcategory “Freedom of Information Act (FOIA) Appeal” are selected. Enter the FOIA number, as applicable.
8.20.13.3.10 (07-31-2026) Activity Code	(1) This field is displayed when the “Exam Appeal/SEPR” record type is selected. If applicable, select the appropriate activity code from the drop-down list. (2) Activity codes can be found on the Command Code (CC) Audit Management Display System All (AMDISA) screen for each tax period.
8.20.13.3.11 (07-31-2026) 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. Exception: For new CDP/EH cases carded in after a prior CDP/EH case was closed as a premature referral because the taxpayer filed a bankruptcy petition, the new CDP/EH request date is the date the request to create a new CDP/EH case is loaded into Appeals Electronic Case Receipt (AECR). The original CDP/EH request date remains the date shown on Form 14461 or Form 12153-B. See IRM 8.20.14.6.5.1.4, Bankruptcy Suspense Case Carding, for more information.

Use the following type codes, as applicable:

- 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 date is 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 the date of the appeal request.
- (2) For docketed appeals (excluding Appeals issued notices that become docketed), the Taxpayer Request Date will be the "Petition Served" date, which can be found on eCITE, Docket Access Within a Secure Online Network (DAWSON) on the Tax Court's website, or the date stamp on the petition. When the docket number is entered on ACMS, the taxpayer request date

8.20.13.3.12
(07-31-2026)

Appeal Received Date

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

Exception: For appeals created at the request of an ATE, the appeal received date is the date APS received the ATE's request for a new appeal number.

- (2) For docketed appeals, the received date is the date the case is received in Appeals, or if no file is received, is the date the record is created from the Public Matter.

8.20.13.3.13
(07-31-2026)

Date of Claim

- (1) This field is only applicable to claim or abatement of interest cases. Enter the date of the taxpayer's claim.

8.20.13.3.14 (07-31-2026) Earliest RSED Date	(1) This field is only applicable to claim or abatement of interest cases. Enter the earliest refund statute expiration date (RSED). (2) The RSED date can be found on CC TXMOD, CC IMFOLT, or CC BMFOLT for each tax period.
8.20.13.3.15 (07-31-2026) Earliest 105/106C Letter Issued Date	(1) This field is only applicable to claim or abatement of interest cases. Enter the earliest 105/106C letter issued date.
8.20.13.3.16 (07-31-2026) FPA/FPAA Date	(1) This field is only applicable to partnership cases. Enter the date of the Final Partnership Adjustment (FPA) / Final Partnership Administrative Adjustment (FPAA).
8.20.13.3.17 (07-31-2026) NOPPA Date	(1) This field is only applicable to partnership cases. Enter the date of the Notice of Proposed Partnership Adjustment (NOPPA). (2) The NOPPA date can be found on CC AMDISA.
8.20.13.3.18 (07-31-2026) NOPPA Expiration Date	(1) This field is only applicable to partnership cases. Enter the expiration date of the NOPPA. (2) The NOPPA expiration date can be found on CC AMDISA.
8.20.13.3.19 (07-31-2026) BBA Modification Date	(1) This field is only applicable to partnership cases. Enter the date of the Bipartisan Budget Act of 2015 (BBA) modification. (2) The BBA modification date can be found on CC AMDISA page 5 - MOD-REQUEST-RECVD-DT.
8.20.13.3.20 (07-31-2026) Audit Control Number	(1) This field is only applicable to partnership cases. Enter the audit control number (ACN). (2) The ACN can be found on IDRS CC AMDISA.
8.20.13.3.21 (07-31-2026) Date of Death	(1) Enter the taxpayer's date of death. This field applies to estate tax cases and is only generated if the user selects MFT 52. (2) The date of death can be found on CC AMDISA, CC ENMOD, or CC BMFOLT.
8.20.13.3.22 (07-31-2026) Unpaid Balance of Assessment	(1) Enter the total balance owed for all modules. If the information is not available on the transmittal, use CC IMFOLI or BMFOLI to determine the total balance.
8.20.13.3.23 (07-31-2026) Offer Number	(1) For OIC cases, enter the offer number.

8.20.13.3.24
(07-31-2026)
Offer Amount

- (1) This field is used for OIC cases. The amount entered in this field populates into the “Accepted Offer Amount” field on the “Closing Information” section.
- (2) Do not enter an amount in this field during card-in.

8.20.13.3.25
(07-31-2026)
Proposed Offer Amount

- (1) For OIC cases, enter the proposed offer amount.

8.20.13.3.26
(07-31-2026)
Source

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

8.20.13.3.27
(07-31-2026)
Business Function

- (1) This field applies to Campus-sourced cases with an “Exam Appeal/SEPR” record type. Select the applicable source’s business function from the drop-down list.

8.20.13.3.28
(07-31-2026)
Paper

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

8.20.13.3.29
(07-31-2026)
Primary Business Code

- (1) The Primary Business Code (PBC) is a 3-digit code that identifies the source of the appeal. This code is entered at card-in and should remain constant throughout the Appeals process. For Audit Information Management System (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 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 Entities (TE/GE)
- (3) Digits 2 and 3 are referred to as the “Industry-Area-Type Code.”
 - SB/SE and TS identify “Area.”
 - LB&I identifies “Industry.”
 - 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) State PBC Codes:

- 201 - CT, MA, ME, NH, NJ, NY, RI, VT
- 202 - DC, DE, IN, KY, MD, OH, PA, TN, VA, WV
- 203 - FL, GA, NC, SC
- 204 - IA, IL, KS, MI, MO, MN, ND, NE, SD, WI
- 205 - AR, AL, LA, MS, OK, TX
- 206 - AK, *CA, CO, ID, MT, NV, OR, UT, WA, WY

Note: *CA ZIP Code: 94000-96199 and 93620, 93623, 93635, 93661, or 93655
(Default PBC when CA ZIP code is not available or unable to be determined)

- 207 - AZ, *CA, HI, NM

Note: *CA ZIP Code: 90000-93999 and 95004, 95012, 95023, 95024, 95039, 95043, 95045, 95075, or 96107.

(7) 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.

8.20.13.3.30
(07-31-2026)

APS Notes

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

8.20.13.3.31
(07-31-2026)

Taxpayer Information

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

- TIN
- Suffix (if applicable), first name, middle name, last name

Note: If the appeal is for joint taxpayers, the secondary spouse will be included as a participant (See IRM 8.20.13.3.46, 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
- Street (Use the full address)
- City
- State
- Postal (ZIP) code

- (3) ACMS receives information from IDRS to pre-populate the taxpayer information field. Any required fields that are not pre-populated must be entered manually.

8.20.13.3.32
(07-31-2026)

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)
 - Partnership Investor Control File (PICF) Code (if applicable)
 - Statute Date
 - Statute Code
 - Amount Claimed (if applicable)
 - Amount Disallowed (Compliance) (if applicable)
 - Amount Allowed (Compliance) (if applicable)
 - Amount Appealed (if applicable)
 - Proposed Deficiency (if applicable)
 - Proposed Penalty (if applicable)
 - Proposed Total Penalties (if applicable)
 - Tax Period Modifier
- (3) Some users (e.g., APS Specialty) are enabled to remove tax periods added in error by selecting the downward triangle (▼) next to the tax period and selecting "Delete."

8.20.13.3.33
(07-31-2026)

MFT Code

- (1) Each tax period will include a 2-digit 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.

8.20.13.3.34
(07-31-2026)

Tax Period

- (1) This field 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 with a Form 706, U.S. Estate Tax Return, use the date of death as the tax period.
- (5) No tax period information is required for an "Exam Appeal/SEPR" case record type with subcategory "Director of Practice (E-FILE)" or "Freedom of Information Act (FOIA) Appeal."
- (6) A separate tax period line must be added to control Federal Insurance Contributions Act (FICA) and Prepayment recapture statutes. See IRM 8.20.13.3.45,

Tax Period Modifier, for more information.

8.20.13.3.35
(07-31-2026)
Plan/Report Number

- (1) This field is generated for cases with the category “Tax Exempt Bonds” or “Employee Plans.”
- (2) When this field applies, enter the applicable plan/report number per tax period.

8.20.13.3.36
(07-31-2026)
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). See IRM 8.21.5, Statutes on Collection Cases, for collection statute guidance.
- (3) If the case involves a FICA tax adjustment and/or prepayment credits, the same tax period may carry different statute dates. Two statute dates can be entered for the same tax period by using a tax period modifier. See IRM 8.20.13.3.45, Tax Period Modifier, for more information.
- (4) The Statute Date for BBA Modification is located on CC AMDISA - FPA-DL-DT.

8.20.13.3.37
(07-31-2026)
Statute Code

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

8.20.13.3.38
(07-31-2026)
Amount Claimed

- (1) When this field is applicable, enter the amount claimed for each tax period.

8.20.13.3.39
(07-31-2026)
**Amount Disallowed
(Compliance)**

- (1) When this field is applicable, enter the amount disallowed by Compliance for each tax period.

8.20.13.3.40
(07-31-2026)
**Amount Allowed
(Compliance)**

- (1) When this field is applicable, enter the amount allowed by Compliance for each tax period.

8.20.13.3.41
(07-31-2026)
Amount Appealed

- (1) When this field is applicable, enter the amount appealed for each tax period.

8.20.13.3.42
(07-31-2026)
Proposed Deficiency

- (1) When this field is applicable, enter the proposed deficiency amount for each tax period.

8.20.13.3.43
(07-31-2026)
Proposed Penalty

- (1) When this field is applicable, enter the proposed penalty amount for each tax period.

- 8.20.13.3.44
(07-31-2026)
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 2749, Request for Trust Fund Recovery Penalty Assessment(s).
- 8.20.13.3.45
(07-31-2026)
Tax Period Modifier
- (1) Tax period modifiers are entered as a separate return line to control the statute when it is different from the rest of the return.
- (2) This field is used when the appeal category is "Individual" or "Corporation" and the subcategory is "Deficiency/Overassessment."
- (3) If applicable, select "FICA Tax" only when the category is "Individual."
- (4) If applicable, select "Prepayment Credits" when the category is "Individual" or "Corporation."
- 8.20.13.3.46
(07-31-2026)
Participants
- (1) Each appeal number provides space to include participants (e.g., primary taxpayer, secondary taxpayer, primary Power of Attorney (POA), secondary POA, tax information authorization (TIA)).
- 8.20.13.4
(07-31-2026)
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 input any additional required data in fields on the appeal, validate, and route the appeal.
- (2) The user selects the button titled, "Validate," which displays 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, appeal received date, category, subcategory.
 - Tax Period Validation - a list of tax periods sorted by MFT Code, Tax Period, Statute Code, and Statute Date.
 - Counsel Jurisdiction - used in docketed cases to move a case to Counsel's jurisdiction and suspend the case after validation is complete.
 - Time Entry - a field to enter hours worked carding in the appeal.
- (3) If the validation is successful, a pop-up screen appears titled, "Validate - Success! All input has been validated." Select to continue to grading and routing.
- (4) After completion, 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 automatically routes 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.
- (7) See IRM 8.20.5.5.1.6, Docketed Case Carding (Docketed Pending), for additional carding information regarding docketed cases.

8.20.13.5
(07-31-2026)
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

8.20.13.5.1
(07-31-2026)
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 Records
 - Generate CAR
 - Printable View
 - Update Closing Code
 - Generate Document
 - Re-Open Appeal

8.20.13.5.1.1
(07-31-2026)
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.

8.20.13.5.1.2
(07-31-2026)
Primary Taxpayer

- (1) This field displays the name of the primary taxpayer.
- (2) Selecting a name opens a new tab titled, "Person Organization."

8.20.13.5.1.2.1
(07-31-2026)
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 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

8.20.13.5.1.2.1.1
(07-31-2026)

**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 a map)
- (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).

8.20.13.5.1.2.1.2
(07-31-2026)

**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" opens 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), subcategory, status, owner, earliest tax period, feature codes, received date, and closed date. Selecting "View All" opens a new tab listing all the person's appeals.

8.20.13.5.1.3
(07-31-2026)
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.

8.20.13.5.1.4
(07-31-2026)
Category

- (1) This field lists the category (e.g., CDP, OIC, Collection Appeals Program (CAP), TFRP).
- (2) See Exhibit 8.20.13-1, ACMS Categories and Subcategories, for a complete list of categories and subcategories.

8.20.13.5.1.5 (07-31-2026) Subcategory	(1) This field lists the subcategory (e.g., Timely CDP, EH, CAP Levy). (2) See Exhibit 8.20.13-1, ACMS Categories and Subcategories, for a complete list of categories and subcategories.
8.20.13.5.1.6 (07-31-2026) Status	(1) This field displays the status of the case (e.g., Assigned, In Suspense, Approved, Closed).
8.20.13.5.1.7 (07-31-2026) 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 in the “Owner” field opens a new tab with the employee’s profile. See IRM 8.20.13.7.4, Employee Profile, for more information.
8.20.13.5.1.8 (07-31-2026) 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.
8.20.13.5.1.9 (07-31-2026) Change Owner	(1) The “Change Owner” icon allows the user to change the owner of the appeal, depending on the user’s permission level. Select the new owner using the search field and the applicable check or uncheck icon.
8.20.13.5.1.10 (07-31-2026) Validate	(1) This button is used by APS to validate a case and route it for assignment after carding. See IRM 8.20.13.4, Validating and Routing the Appeal, for additional information.
8.20.13.5.1.11 (07-31-2026) Sync Taxpayer Info	(1) This button syncs the taxpayer’s information on ACMS with IDRS. (2) When a taxpayer’s TIN is synced to an IDRS record, the taxpayer name, address, and POA information will be brought into ACMS systemically. In some instances, the taxpayer’s account cannot sync and the information must be entered manually.
8.20.13.5.1.12 (07-31-2026) 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).
8.20.13.5.1.13 (07-31-2026) Generate CAR	(1) This button generates a CAR, which can be downloaded.
8.20.13.5.1.14 (07-31-2026) 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.

8.20.13.5.1.15 (07-31-2026) Update Closing Code	(1) This button is used by APS to update the closing code when closing a case on ACMS.
8.20.13.5.1.16 (07-31-2026) 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.
8.20.13.5.1.17 (07-31-2026) New Task	(1) This button opens a tab to create a new task.
8.20.13.5.1.18 (07-31-2026) Re-Open Appeal	(1) This button is used to reopen a closed appeal.
8.20.13.5.2 (07-31-2026) Appeal Participants	(1) This field lists all participants for the appeal. (2) Selecting “View All” opens 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 opens a tab to add a new participant to the appeal. (4) See IRM 8.20.13.3.46, Participants, for more information.
8.20.13.5.3 (07-31-2026) 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 appeal time, and allows the user to filter the history entries and direct time by function (e.g., Total Collection Appeals Time, Total APS Time, Total Shared Team of Administrative and Redaction Support (STARS) 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” opens 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 whether the appeal participant is active or not. Selecting “View All” opens a new tab listing all the person’s appeals.
8.20.13.5.3.1 (07-31-2026) 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.

8.20.13.5.4 (07-31-2026) Summary

- (1) This field displays the following, depending on the category and subcategory of the case:
 - Initial Information
 - Workstream
 - Appeal Information
 - Partnership Information
 - Claim Information
 - Closing Information
 - APS Notes
 - Docketed Case Details
 - Collection Appeals Suspense Information (if applicable)
 - System Information
 - Related Taxpayer Appeals

8.20.13.5.4.1 (07-31-2026) Initial Information

- (1) This field displays the items listed below. Some items are specific to certain workstreams and may not appear for all cases.
 - Appeals Officer (AO) - the ATE who worked the case
 - Appeal number - see IRM 8.20.13.5.1.1, Appeal Number
 - Status - see IRM 8.20.13.5.1.6, Status
 - Office - the Appeals office location
 - APL Card-In Office - the office that carded in the case
 - Card-in Office
 - Approver - the employee who approves the case closure
 - Jurisdiction Indicator - the blue paper icon indicates Appeals' jurisdiction; the orange courthouse icon indicates Counsel's jurisdiction
 - Source - either Field or Campus.
 - PBC - see IRM 8.20.13.3.29, Primary Business Code
 - Business Function - identifies the source business function (e.g., Automated Substitute for Return (ASFR), Automated Underreporter (AUR), Cincinnati Centralized Innocent Spouse Operations (CCISO))
 - Paper - check box that indicates whether the case is paper or paperless
 - Earliest Tax Period
 - PRN
 - Activity Code
 - Appeals Quality Measurement System (AQMS) Review - check box to indicate whether the case was selected for AQMS review or not
 - Earliest Statute Date

8.20.13.5.4.2
(07-31-2026)

Workstream

- (1) This field lists the category, subcategory, appeal record type, taxpayer notice type, and alternative dispute resolution, if applicable.

8.20.13.5.4.3
(07-31-2026)

Appeal Information

- (1) This collapsible field displays the following:
- Grade
 - Civil Penalty Code Section
 - Total Amount Appealed
 - Total Proposed Deficiency (if applicable)
 - Unpaid Balance of Assessment (if applicable)
 - Statute Code
 - Notice Type
 - Notice Expiration Date
 - Age (Days)
 - Taxpayer Request Date
 - Appeal Received Date
 - Assigned Date
 - Earliest Statute Date
 - TIPRA Statute Date (if applicable)
 - TC 520 Date
 - TC 521 Date
 - Notice Date
 - Notice Default Date
 - Area
 - Team
 - APS Area (if applicable)
 - APS Team (if applicable)

8.20.13.5.4.3.1
(07-31-2026)

Grade

- (1) Cases are pre-graded by ACMS during the carding process.
- (2) ACMS uses available information to pre-grade each new appeal number for Collection Appeals.
- (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) review the case grade when assigning the case and make any necessary changes at that time. If the ATM determines the case grade should be changed, the ATM must document the reason in the CAR.

8.20.13.5.4.3.2
(07-31-2026)

Civil Penalty Code Section

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

8.20.13.5.4.3.3
(07-31-2026)

Total Amount Appealed

- (1) This computer-generated field displays the total amount appealed by combining the amount appealed for all tax periods.

8.20.13.5.4.3.4 (07-31-2026) Total Proposed Deficiency	(1) This computer-generated field displays the total proposed deficiency amount by combining the proposed deficiency amounts for all tax periods.
8.20.13.5.4.3.5 (07-31-2026) Unpaid Balance of Assessment (Appeal Information)	(1) This field displays the total balance owed for all modules. If the information is not available on the transmittal, use CC IMFOLI or BMFOLI to determine the total balance.
8.20.13.5.4.3.6 (07-31-2026) Statute Code	(1) This field displays the statute code. (2) See IRM 8.20.13-3, ACMS Statute Codes, for additional information.
8.20.13.5.4.3.7 (07-31-2026) 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 • 090F - Compliance issued notice of deficiency • 150F - Compliance issued notice of deficiency to taxpayer residing outside the United States • 180F - Compliance issued abatement of interest determination letter • 180C - Campus issued abatement of interest determination letter • 090C - Campus issued notice of deficiency • 150C - Campus issued notice of deficiency to taxpayer residing outside the United States • FPA - Notice of Final Partnership Adjustment, Letter 5933, for cases under the BBA • FPAA - Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA) Appeals Issued FPAA • FPAF - TEFRA Compliance Issued FPAA • FPAC - TEFRA Campus Issued FPAA • FSAF - TEFRA Compliance Issued Final S Corporation Administrative Adjustment (FSAA) • FSAC - TEFRA Campus Issued FSAA • FSAA - Appeals issued FSAA Note: In the event the notice of deficiency is rescinded under Rev. Proc. 98-54, follow the instructions set forth in IRM 8.2.2.4, Appeals Issued Statutory Notice of Deficiency (SND).
8.20.13.5.4.3.8 (07-31-2026) Notice Expiration Date	(1) This item is computer generated and reflects the appropriate expiration date based on the type of notice and date issued.

Note: ACMS is programmed to account for Saturdays, Sundays, and legal holidays in the District of Columbia that may affect the notice expiration date.

- | | |
|---|---|
| 8.20.13.5.4.3.9
(07-31-2026)
Age (Days) | (1) This field displays the number of calendar days since the appeal received date. |
| 8.20.13.5.4.3.10
(07-31-2026)
Taxpayer Request Date | (1) This field displays the date the taxpayer requested the appeal.
(2) See IRM 8.20.13.3.11, Taxpayer Request Date, for additional information. |
| 8.20.13.5.4.3.11
(07-31-2026)
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.
<p>Exception: For appeals created at the request of an ATE, the received date is the date the ATE's request for a new appeal number was received in APS.</p> (2) See IRM 8.20.13.3.12, Appeal Received Date, for additional information. |
| 8.20.13.5.4.3.12
(07-31-2026)
Assigned Date | (1) The assigned date is auto-populated when the ATM assigns the appeal number to the ATE. |
| 8.20.13.5.4.3.13
(07-31-2026)
Earliest Statute Date | (1) This field displays the earliest statute date. |
| 8.20.13.5.4.3.14
(07-31-2026)
TIPRA Statute Date | (1) This field, applicable for CDP cases, displays the TIPRA statute date related to an OIC under consideration. |
| 8.20.13.5.4.3.15
(07-31-2026)
TC 520 Date | (1) This field displays the IDRS transaction code (TC) 520 date. |
| 8.20.13.5.4.3.16
(07-31-2026)
TC 521 Date | (1) This field displays the IDRS TC 521 date. |
| 8.20.13.5.4.3.17
(07-31-2026)
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. |

8.20.13.5.4.3.18
(07-31-2026)
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 8.20.13.5.4.3.8, Notice Expiration Date, for how the date is calculated.

8.20.13.5.4.3.19
(07-31-2026)
Area

- (1) This field displays the Appeals area of the assigned Appeals Officer's office.

8.20.13.5.4.3.20
(07-31-2026)
Team

- (1) This field displays the Appeals team of the assigned AO.

8.20.13.5.4.3.21
(07-31-2026)
APS Area

- (1) This field displays the APS area assigned.

8.20.13.5.4.3.22
(07-31-2026)
APS Team

- (1) This field displays the APS team assigned.

8.20.13.5.4.3.23
(07-31-2026)
ReOpened Date

- (1) If a case is reopened after closure, this field indicates the date the case was reopened.

8.20.13.5.4.4
(07-31-2026)
Partnership Information

- (1) This section is used for BBA/TEFRA cases.
- (2) The data fields listed are:
 - NOPPA Date
 - NOPPA Expiration Date
 - BBA Modification Date
 - Audit Control Number

8.20.13.5.4.5
(07-31-2026)
Claim Information

- (1) This section is used for claim and abatement of interest cases.
- (2) The data fields listed are:
 - Earliest 105/106C Letter Issued Date
 - Earliest IRC 6532 (2-Year) Date - systemically calculated based on the date entered in "Earliest 105/106C Letter Issued Date"
 - Earliest RSED Date
 - Date of Claim
 - Total Amount Claimed
 - Total Amount Disallowed (Compliance)

8.20.13.5.4.6
(07-31-2026)
Closing Information

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

8.20.13.5.4.6.1 (07-31-2026) Closing Code	(1) The closing code represents the type of closing, such as agreed, defaulted, premature referral, etc.
8.20.13.5.4.6.2 (07-31-2026) Resolution Reason	(1) This field displays resolution details related to the type of closing for the appeal.
8.20.13.5.4.6.3 (07-31-2026) RO Address	(1) This field is used for field-sourced Collection workstreams to list the referring Revenue Officer (RO) contact information to route the case after closure.
8.20.13.5.4.6.4 (07-31-2026) Route Case To	(1) This field is used for campus Collection workstreams to list the ACS contact information to route the case after closure.
8.20.13.5.4.6.5 (07-31-2026) Remarks	(1) This field is used to enter any remarks related to the closure.
8.20.13.5.4.6.6 (07-31-2026) Appeal Approval Submitted Date	(1) The date the appeal was submitted for closure by the AO.
8.20.13.5.4.6.7 (07-31-2026) ATM Approved Date	(1) The date the appeal was approved for closure by ATM or Area Director/ Technical Advisor.
8.20.13.5.4.6.8 (07-31-2026) Appeal Closed Date	(1) This field displays the date the appeal was closed.
8.20.13.5.4.6.9 (07-31-2026) Appeal Final Closure Date	(1) This field displays the activity date of the Final Closure (FC) action record entered by APS to indicate final APS closure.
8.20.13.5.4.6.10 (07-31-2026) AO/SO Signature/Date	(1) This field displays the date the ATE signed the closure.
8.20.13.5.4.6.11 (07-31-2026) Closing Information (Text Field)	(1) This is a text field to include additional closing instructions.
8.20.13.5.4.6.12 (07-31-2026) CNC Code	(1) This systemically-generated field displays the 2-digit CNC code when the closing information value is "Currently Not Collectible (CNC)."

8.20.13.5.4.6.13 (07-31-2026) IET/AET Attached	(1) This field indicates if an Income/Expense Table / Asset Equity Table (IET/AET) is attached or not. This field only applies to OIC cases.
8.20.13.5.4.6.14 (07-31-2026) Proposed Offer Amount	(1) The amount of the offer when it was initially proposed. This field only applies to OIC cases.
8.20.13.5.4.6.15 (07-31-2026) Highest Counter Offer	(1) The highest counter offer made by the taxpayer. This field only applies to OIC cases.
8.20.13.5.4.6.16 (07-31-2026) Accepted Offer Amount	(1) This field shows the accepted offer amount entered when the case is closed. This field only applies to OIC cases.
8.20.13.5.4.6.17 (07-31-2026) 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.
8.20.13.5.4.6.18 (07-31-2026) Appeals Reasonable Collection Potential	(1) The ATE enters Appeals' reasonable collection potential at closing of the OIC appeal. This field only applies to OIC cases.
8.20.13.5.4.7 (07-31-2026) APS Notes	(1) This field displays any APS notes. See IRM 8.20.13.3.30, APS Notes, for additional information.
8.20.13.5.4.8 (07-31-2026) Docketed Case Details	(1) This field displays the following information for a docketed case: • Docket Number - when the user inputs a docket number related to a public matter, ACMS auto-populates the remaining fields in this list. See IRM 8.20.13.5.4.8.1, Docket Number, for more information. • Docket Number Suffix • Docketed Public Matter - the public matter number (e.g., M-12345678) • Matter Status • Matter Sub Status • Attorney Assigned • Tax Court Decision (e.g., Agreed, Orders of Dismissal/Decisions) • Tax Court Decision Date Entered • Counsel Office
8.20.13.5.4.8.1 (07-31-2026) 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 documents in the administrative file or by researching eCITE.

- (4) For Tax Court cases, the docket number is written in NNNNN-YY format, where NNNNN represents the docket number and YY represents the docket year. If it is a small tax case, enter "S" after the year.
- (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.

8.20.13.5.4.9
(07-31-2026)
**Collection Appeals
Suspense Information**

- (1) This field is applicable for Collection cases placed in suspense.
- (2) This field lists:
 - AO Suspense Start Date - Date that appeal entered suspense status for Collection Appeals.
 - AO Suspense End Date - Date that appeal exited suspense status for Collection Appeals.
 - AO Total Days in Suspense - Tracks the total number of days in suspended status for Collection Appeals. This field increments for subsequent suspense periods. APS-related suspense is tracked separately.
 - AO Total Suspense Periods - Total number of AO suspense periods.

8.20.13.5.4.10
(07-31-2026)
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 (e.g., Appeals Area 1 - Team 1)
 - Successful Routing - a check mark indicating **true** or **false**. This field will be set to **true** if routing is successful. This field will be set to **false** by automation if the appeal fails to route to an office based on routing rules.
 - Latest Sync Date - the last time the appeal was synced with IDRS.

8.20.13.5.4.11
(07-31-2026)
**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" opens a new tab with a sortable, filterable list of all the related taxpayer appeals, which contains the appeal number, status, owner, and created date.

8.20.13.5.5
(07-31-2026)
Details

- (1) This field displays the following:
 - Issues
 - Tax Periods
 - OIC
 - Feature Codes
 - Appeal Team Members

8.20.13.5.5.1
(07-31-2026)
Issues

- (1) This field is used to identify, annotate, track, and resolve issues raised during initial analysis and any additional issues raised during the conference. The issue tracker provides a single organized source for all issues raised. ATEs must ensure all issues, including those raised in the protest, are captured in the issue tracker.
- (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.

8.20.13.5.5.1.1
(07-31-2026)
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.

8.20.13.5.5.1.2
(07-31-2026)
Issue Type

- (1) This field describes the issue.

8.20.13.5.5.1.3
(07-31-2026)
Issue Status

- (1) This field lists the issue status.

8.20.13.5.5.1.4
(07-31-2026)
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, Uniform Issue List (UIL) information (if applicable), 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 8.20.13.5.13, Activity, for more information.

8.20.13.5.5.1.5
(07-31-2026)
Manage Issues

- (1) Selecting the "Manage Issues" button opens a pop-up window to create a new issue or update an existing issue.
- (2) For Examination Appeals and SEPR cases, the pop-up window lists UIL codes and descriptions with buttons to select the applicable field(s).

8.20.13.5.5.1.5.1
(07-31-2026)
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 relates 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) After all the fields in the "Manage Appeal Issues" screen are completed, select "Next." If the issues are input correctly, the "Manage Appeal Issues" screen will read "Your issue(s) have been successfully created!" Select "Finish" to close the screen.

8.20.13.5.5.1.5.2
(07-31-2026)
Update Existing Issues

- (1) When "Update Existing Issues" is selected, the screen displays a list of issues that have already been created, 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 enter 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 Appeal Issues” screen will read “Your issue(s) have been successfully created!” Select “Finish” to close the screen.

8.20.13.5.5.2 (07-31-2026) 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
 - Amount Appealed (if applicable)
- (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 tax periods, 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.

8.20.13.5.5.2.1 (07-31-2026) 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 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 TC, interest percentage, interest due, penalty adjustment amount, and balance. Selecting a specific penalty ID opens a tab displaying the penalty's details. See IRM 8.20.13.6.13.1, Penalty Tab, for more information.
- (6) "Appeal" displays the appeal number, status, appeal received date, and category. Selecting "View" opens 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.

8.20.13.5.5.3 (07-31-2026)

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.
- (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.

8.20.13.5.5.3.1 (07-31-2026)

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 the offer number is not available, such as when the taxpayer or 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 Collectibility (DATC), Doubt as to Liability (DATL), 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 meets the criteria for low income certification. See IRM 5.8.1.12, Application Fee.
- 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 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 “EFTPS,” “IOLA,” or “None.”
- Source of Funds - list the source of funds as listed on the offer form.

(5) After 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.

8.20.13.5.5.3.2
(07-31-2026)

OIC Payment Plan Tab

- (1) When this tab is opened, it displays information about 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:

8.20 Account and Processing Support (APS)

- 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" opens 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 8.20.13.6.17.2, 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 opens a new tab titled, "Task." See IRM 8.20.13.6.17.1, Task Tab, for more information.

8.20.13.5.5.4 (07-31-2026) 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 (e.g., revenue agent's report).
- (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.

8.20.13.5.5.4.1
(07-31-2026)
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) After 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.

8.20.13.5.5.4.1.1
(07-31-2026)
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, created 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 the field.
- (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.

8.20.13.5.5.4.2
(07-31-2026)
Feature Tab

- (1) Selecting a specific feature code opens 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: This refers to 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.
- (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.

8.20.13.5.5.5
(07-31-2026)
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), user name, role (e.g., Collection AO), a check box titled, “Is Active,” start date, and end date.

8.20.13.5.5.1
(07-31-2026)

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

8.20.13.5.5.2
(07-31-2026)

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, STARS, APS, Collection AO)
 - Appeal Access Level - "Read" or "Read/Write"
 - Start Date
 - End Date
 - "Is Active" - check box to determine whether the user is active or not.
- (3) "System Information" lists "Created By" and "Last Modified By" information.
- (4) After 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.

8.20.13.5.6
(07-31-2026)

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.
- (3) This field also lists "Tax Computations" related to the appeal.

8.20.13.5.7
(07-31-2026)

Documents

- (1) This field lists documents and files related to the appeal.
- (2) If the case is identified as paper during card-in, this field will also contain File Shipment information. See IRM 8.20.13.6.9, File Shipments, for more information.

8.20.13.5.7.1
(07-31-2026)

Add File Link

- (1) ACMS allows for links to files to be included in the document section.
- (2) Selecting the button titled, "Add File Link," opens a pop-up window titled, "Create Legal File Link."

- (3) Enter the file's name, file/folder URL, type, subtype, and description. Select "Docketed," as appropriate, to identify the file as being part of the administrative file for a docketed case.
- (4) Select "Save" or "Cancel."

8.20.13.5.7.2 (07-31-2026) **Upload File(s)**

- (1) To upload a new document, go to the "Documents" field and select "Upload File(s)."
- (2) Input the appropriate Type and Subtype for the file. Select "Docketed," as appropriate, to identify the file as being part of the administrative file for a docketed case.
- (3) After all required information is input, the user may select "Cancel" to cancel, or "Save" to return to the previous screen.
- (4) After the document is saved, the information and details may be edited and a file may be uploaded.

8.20.13.5.7.3 (07-31-2026) **Bulk Edit**

- (1) This button is available when the user selects one or more documents by checking the box next to its information.
- (2) When selected, the field allows for the file type, subtype, and docketed indicator

8.20.13.5.8 (07-31-2026) **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 8.20.13.6.18.1, Time Entry Tab, for more information.

8.20.13.5.9 (07-31-2026) **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) If a closed case is reopened, the closing action records and corresponding milestones will be "rolled back" to the status before the closure.
- (3) 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 whether the milestone is complete or not
 - Completed Date
- (4) Selecting "Milestones" or "View All" opens a tab with a sortable, filterable list displaying the same information.

8.20.13.5.9.1

(07-31-2026)

Milestone Tab

- (1) Selecting a specific milestone number opens a tab titled, "Milestone," which displays the milestone name (e.g., M-12345678), the owner, a check box indicating whether the milestone is complete or not, and a check box indicating whether 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, SEPR, and APS
 - Deadline/Target Date
 - Completed Date
 - Days Until Deadline - Displays the number of days until the Deadline/Target Date, based on the current date. This field is calculated when the milestone is saved.
 - A check box to indicate whether 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. After 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.

8.20.13.5.9.2

(07-31-2026)

New Milestone: Appeals

- (1) Access to this feature is permission-based.
- (2) After selecting the "Save & New" button, a tab titled, "New Milestone: Appeals," appears which displays the same data as described in the Milestone Tab.
- (3) After 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.

8.20.13.5.10

(07-31-2026)

Docketed Information

- (1) If the appeal is not related to a public matter, this field includes a section to search for a public matter and link it to the appeal number.
- (2) After a public matter is linked to the appeal number, this field lists:
 - "Appeals Public Matters" related to the case, sorted by public matter ID, docket number, matter status, matter sub status, attorney assigned, and counsel office.

- “Taxpayer Related Appeals”, sorted by appeal number, status, primary taxpayer, secondary taxpayer, subcategory, tax period, owner, and created date.

8.20.13.5.10.1
(07-31-2026)

Appeals Public Matters

- (1) This field lists public matters related to the case. The “New” button opens a window titled, “APL - Link Appeal To Public Matter,” which is used to link the case and the public matter.
- (2) “Public Matter Search” is used to search by the public matter ID or docket number.
- (3) “Public Matters” will display any results related to the entry, sorted by public matter ID, docket number, matter type, and matter sub-type.
- (4) Selecting “Next” completes the link and returns to the appeal information.

8.20.13.5.11
(07-31-2026)

Appeals Related To

- (1) This field lists relationships where the open appeal is the primary appeal and the listed appeal is the secondary appeal.
- (2) The listing shows the related appeal number, secondary appeal number, relationship (e.g., Reference), and secondary appeal status (e.g., Assigned to AO).
- (3) To add a relationship, select the downward triangle (▼), then select “New.” ACMS opens the “New Appeal Relationship” screen. Select the applicable primary appeal, secondary appeal, and relationship.

8.20.13.5.12
(07-31-2026)

Appeals Related From

- (1) This field lists relationships where the open appeal is the secondary appeal and the listed appeal is the primary appeal.
- (2) The listing shows the related appeal number, primary appeal number, relationship (e.g., Reference), and primary appeal status (e.g., Assigned to AO).
- (3) To add a relationship, select the downward triangle (▼), then select “New.” ACMS opens the “New Appeal Relationship” screen. Select the applicable primary appeal, secondary appeal, and relationship.

8.20.13.5.12.1
(07-31-2026)

Appeal Relationship Tab

- (1) This field describes the appeal relationship between related appeals.
- (2) This field displays the appeal relationship name (the letters AR, a hyphen, and a 7-digit number (e.g., AR-0000007)), primary appeal number, relationship (e.g., Reference), secondary appeal number, owner, “created by” information, and “last modified by” information.
- (3) Buttons are available to select actions for the appeal relationship, such as add a new note, edit, delete, clone, change owner, printable view, sharing access, and sharing hierarchy.

8.20.13.5.13
(07-31-2026)

Activity

- (1) This field lists upcoming activities for the employee.
- (2) The list can be sorted by:
 - Date Range - sortable by all time, next 7 days, last 7 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 does not save the filter setting.

8.20.13.6
(07-31-2026)

ACMS App Navigation Items

(1) The “App Navigation Items” menu, which is accessed from the down arrows at the top of the home screen, provides an editable list of shortcuts to various ACMS functions. All items may not be available for every user. 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
- Public Matters
- Reports
- Reviews
- Tasks
- Time Entries

8.20.13.6.1
(07-31-2026)
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.

8.20.13.6.2
(07-31-2026)
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.”

8.20.13.6.2.1
(07-31-2026)
**Approval Submission
Tab**

- (1) This field displays the related appeal number, status, created date and time, and related approval work items.

8.20.13.6.3
(07-31-2026)
**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 and time.
- (2) Selecting a specific approval submission detail opens a tab titled, "Approval Submission Detail."

8.20.13.6.3.1
(07-31-2026)
**Approval Submission
Detail Tab**

- (1) This field does not 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.

8.20.13.6.4
(07-31-2026)
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 item opens a new tab titled, "Approval Work Item."

8.20.13.6.4.1
(07-31-2026)
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 fields 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" takes the user back to the appeal information screen.

8.20.13.6.5
(07-31-2026)
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.
- (4) Selecting the “Edit” button displays a pop-up screen to edit the event. See IRM 8.20.13.6.5.1, Event Tab.
- (5) Selecting the “Delete” button opens a pop-up screen with the warning Delete Event - “Are you sure you want to delete this event?” with buttons to cancel or delete.

8.20.13.6.5.1
(07-31-2026)
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 opens a pop-up screen with the warning Delete Event - “Are you sure you want to delete this event?” with buttons to cancel or delete.

8.20.13.6.5.2
(07-31-2026)
**New Event: Appeals
Event**

- (1) This pop-up screen is displayed after selecting the “New Event” button from the Calendar, selecting “Save & 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.

8.20.13.6.6
(07-31-2026)
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 specific criteria (e.g., Internal Appeals Contacts).
- (2) Selecting a specific contact opens a tab titled, “Contact.”

8.20.13.6.6.1
(07-31-2026)
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, Standard Employee Identifier (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 whether 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 (TOD) and time balance information. Access to this feature is determined by the user’s role.

8.20.13.6.6.1.1
(07-31-2026)
Tour of Duty

- (1) This field displays the contact’s TOD, sorted by TOD ID (the letters TD, a hyphen, and a 7-digit number (e.g., TD-1234567)), TOD type (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.

8.20.13.6.6.1.1.1
(07-31-2026)
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 whether 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) After 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 TOD and return to the previous screen.

8.20.13.6.6.1.2
(07-31-2026)
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 day’s 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.

8.20.13.6.6.2
(07-31-2026)
New Contact: Internal Contact

- (1) Selecting “New” opens a tab to create a new contact.
- (2) After 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.

8.20.13.6.7
(07-31-2026)
Dashboards

- (1) Dashboards are used by management to control and track employees’ inventory.
- (2) 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 whether the user is subscribed to the dashboard. The downward triangle (▼) next to each dashboard has options to view or favorite the dashboard.
- (3) Reports displays the following report views:
 - Recent
 - Created by Me
 - Private Dashboards
 - All Dashboards
- (4) Folders displays the following folder views:
 - All Folders
 - Created by Me
 - Shared with Me
- (5) Favorites displays an “All Favorites” view.

8.20.13.6.8

(07-31-2026)

Documents (ACMS App Navigation Item)

- (1) This field displays documents related to the appeal, sorted by title, file type (e.g., link, docx, xlsx), document type, document subtype, created date, created by, and if the document is related to a docketed case. The downward triangle (▼) opens a drop-down field to view the document details or download it.
- (2) Selecting a specific document opens a tab titled, "Document."

8.20.13.6.8.1

(07-31-2026)

Document Tab

- (1) This field displays the document name, type, subtype, and record type (e.g., APL Appeal Document, External 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
 - 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 IRM 8.20.13-5, Document Types and Subtypes, for a listing.

8.20.13.6.9

(07-31-2026)

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 opens a tab displaying file shipment information.

8.20.13.6.9.1

(07-31-2026)

File Shipment Tab

- (1) This field displays the file shipment number, status, ship date, received date, and tracking number. Additional information is located 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
- United States Postal Service (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. After 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 titled, "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."

8.20.13.6.9.2
(07-31-2026)
New File Shipment

- (1) Selecting "New" opens a tab to create a new file shipment.
- (2) After 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.

8.20.13.6.10
(07-31-2026)
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.

8.20.13.6.11
(07-31-2026)
IRS Support Requests

- (1) Support requests in ACMS replaced SharePoint requests for certain internal actions, such as redaction requests and IDRS update actions. Support requests are mandatory for covered actions and include time entries.
- (2) This field lists support requests sorted by the IRS support name, application, description, status, owner/alias, and created date.
- (3) Selecting a specific support request opens a tab titled, "IRS Support Request."

8.20.13.6.11.1
(07-31-2026)
**IRS Support Request
Tab**

- (1) "Information" lists the support request status, assigned date, closed date, related appeal number, related taxpayer, related issue, taxpayer address, request type, category, subcategory, other subcategory, a check box titled, Closing (to indicate whether 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.
- (2) "Description" includes a text box for the user to add a description.
- (3) "Approvals" lists the submission approver, submission approval date, closing approver, and closing approval date.
- (4) "IDRS Transaction Details" is applicable for support requests that update IDRS. It displays the MFT code ID, tax period, TC, closing code, and transaction date.
- (5) "System Information" lists created by (name, date, and time), last modified by (name, date, and time), and type (e.g., APS), requestor location (e.g., Area/ Team).
- (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) Based on the user's role, this tab may contain buttons to follow, approve, return, close, update IDRS, edit, or delete the support request.
- (9) "Create Action Records" opens a pop-up screen to create an action record to report time on the support request.

8.20.13.6.11.2
(07-31-2026)
APL - Update IDRS

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

8.20.13.6.11.3
(07-31-2026)
New Support Request

- (1) This permission-based field allows the user to create a support request. Select the request type, category, and subcategory based on the support needed.
- (2) Select the participant, then select "Next."
- (3) Provide a brief description of the request in the "Request Description" field, select the applicable appeal issue, then select "Next."
- (4) Review the request details 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 list of available request types, categories, and subcategories.

8.20.13.6.12
(07-31-2026)
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, Limited Liability Companies (LLCs), trusts, tax-exempt and governmental entities, etc.) who are interacting with the IRS.
- (3) "Individual" represents natural persons, such as taxpayers, POAs, taxpayer representatives, personal representatives, and congressional staff, who are interacting with the IRS.
- (4) "Internal Organization" represents offices with which IRS employees are associated.

8.20.13.6.12.1
(07-31-2026)
New Organization

- (1) Selecting "New" opens a tab to create a new organization.
- (2) After 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.

8.20.13.6.13
(07-31-2026)
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 opens a tab displaying the penalty's details.

8.20.13.6.13.1
(07-31-2026)
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 TC
 - Penalty Adjustment Amount
- (2) The Penalty Details field displays:
 - Tax Period - displays the tax period ID
 - Penalty Type
 - Penalty TC
 - Appeals Determination
 - Interest Percentage
 - Interest Due
 - Penalty Adjustment Amount
 - Balance - the penalty assessed balance
 - Penalty ID
 - Created By (name, date, time)
 - Last Modified By (name, date, time)
- (3) "System Information" displays:

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

8.20.13.6.13.2
(07-31-2026)
New Penalty

- (1) Selecting “New” opens a tab to create a new penalty.
- (2) After all required fields are completed, the user may select “Cancel,” “Save & New” to save the penalty and be sent back to the create a new penalty screen, or “Save” to save the penalty and return to the previous screen.

8.20.13.6.14
(07-31-2026)
Public Matters

- (1) This field displays public matters, which are docketed cases generated from Counsel’s eCITE system.
- (2) The field sorts public matters by public matter ID (the letter M followed by a dash and an 8-digit number (e.g., M-12345678)), matter name, docket number, total penalty at issue, total tax at issue, matter owner, stage (e.g., new, closing), and status (e.g., open, closed).
- (3) Selecting a specific public matter ID opens a new tab titled, “Public Matter.”

8.20.13.6.14.1
(07-31-2026)
Public Matter Tab

- (1) This tab displays the public matter ID and name, subject, assigned to, status, priority, and due date.
- (2) A section titled, “Details,” contains subsections titled, “Information” and “System Information.”
- (3) “Information” lists the following fields:
 - Matter Name
 - Matter Owner
 - Docket Number
 - POD
 - Area
 - Division
 - Matter Type
 - Matter Sub-Type
 - Stage
 - Sub-Stage
 - Total Tax at Issue
 - Total Penalty at Issue
 - Status
 - Open Date
 - Close Date
 - Sub-Type Description
 - Sub-Type Detail
- (4) “System Information” lists the matter ID, public matter ID, “created by” information, and “last modified by” information.
- (5) A section titled, “Documents,” displays a list of documents, sorted by document ID, name, type, subtype, and record type. Selecting a specific document ID opens the Document tab. See IRM 8.20.13.6.8.1, Document Tab, for more information.

- (6) A section titled, "Petitioner," lists the matter's participants, sorted by matter participant ID (the letters MP- followed by an 8-digit number (e.g., MP-12345678)), petitioner's name, and type (e.g., Petitioner).
- (7) A section titled, "Tax & Penalty," displays taxes and penalties related to the public matter.
- (8) A section titled, "Aspect Code," lists matter codes related to the public matter.
- (9) A section titled, "UIL Codes," displays UIL codes related to the public matter.
- (10) "Related Appeals" lists appeals that are linked to the public matter record, sorted by Appeal Link (the appeal number), category, and subcategory.
- (11) "Potential Related Appeals" lists appeals related to the taxpayer, sorted by Appeal Link (the appeal number), category, and subcategory. The user selects the check box next for the applicable appeal number and clicks "Link Appeal" to link that appeal to the public matter record.
- (12) The button titled, "Start Card-In," begins the card-in process for a new appeal related to the public matter.

8.20.13.6.15
(07-31-2026)
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.

8.20.13.6.16
(07-31-2026)
Reviews

- (1) ACMS has the built-in functionality to allow case assignment, review, and closures for AQMS purposes.
- (2) "Reviews" displays case 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.

8.20.13.6.16.1
(07-31-2026)
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) "Appeal Scoring" and "Answers" are described below.
-
- 8.20.13.6.16.1.1
(07-31-2026)
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 whether 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.
-
- 8.20.13.6.16.1.2
(07-31-2026)
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.
-
- 8.20.13.6.17
(07-31-2026)
Tasks

- (1) Tasks are used to track and perform follow-up actions on cases. If a case is transferred to another employee, the case's tasks will also be transferred to that employee.
 - (2) This field displays recently viewed tasks, sorted by subject, name, related to (e.g., PP-1234567), due date, and assigned alias.
 - (3) Selecting a specific task by subject opens the "Task" tab.
 - (4) The "New Task" button opens a tab titled, "New Task: Appeals Task." See IRM 8.20.13.6.17.2, New Task: Appeals Task, for more information.
 - (5) The downward triangle (▼) lists the following options:
 - Create Follow-Up Task - opens a tab titled, "Follow Up." See IRM 8.20.13.6.17.3, Create Follow-Up Task.
 - 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 8.20.13.6.17.4, Create Follow-Up Event.
-
- 8.20.13.6.17.1
(07-31-2026)
Task Tab

- (1) Selecting the subject of a specific task opens 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 Taxpayer, 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 to set a reminder and create a recurring series of tasks. If the user selects “Reminder Set,” additional fields are generated to enter the reminder date and time.
- (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. 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.
- (8) Selecting the “Mark Complete” button displays a pop-up screen to select the status (Completed or Canceled). The user selects “Cancel,” “Completed,” or “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 opens a pop-up screen with the warning, “Delete Task - Are you sure you want to delete this task?” with buttons to cancel or delete.
- 8.20.13.6.17.2
(07-31-2026)
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, 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) 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.

8.20.13.6.17.3
(07-31-2026)

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.

8.20.13.6.17.4
(07-31-2026)

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.

8.20.13.6.18
(07-31-2026)

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.

8.20.13.6.18.1
(07-31-2026)

Time Entry Tab

- (1) Selecting a specific time entry ID opens 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.

8.20.13.6.18.2
(07-31-2026)

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.

8.20.13.6.18.3
(07-31-2026)

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.

8.20.13.6.18.4
(07-31-2026)

Finalize Time Entries

- (1) Selecting this button opens a pop-up screen to change the time entry status to final. Select “Cancel” or “Save.”

8.20.13.7
(07-31-2026)

Other ACMS Fields

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

8.20.13.7.1
(07-31-2026)

Files

- (1) This field is located in the **Document** tab found in the “Documents” ACMS App Navigation Item. The 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 drag and drop files into the field from Windows. After selecting a file to upload, an “Upload Files” pop-up screen appears. Select the applicable file type and subtype from the lists. If applicable, select the “Docketed” box. Select “Save” after the file is loaded.
- (3) Selecting “View All” opens 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” after the fields are completed.

Caution: Files, file links, and notes may contain returns, return information, Personally Identifiable Information (PII), and other Sensitive But Unclassified (SBU) data. Do not share ACMS files, file links, notes, or records, or enable “Customer Access,” unless the recipient is authorized to receive the information, has a tax-administration need to know, and the disclosure is permitted by IRC 6103 and applicable disclosure, privacy, and information-security procedures. Before selecting “Share,” “Collaborator,” “Customer Access,” or adding the item to additional records, verify the recipient’s identity and authority and limit access to the minimum necessary information. Do not use “Customer Access” for Appeals case materials unless specifically authorized by ACMS security and disclosure guidance.

- (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. These counts are estimates 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 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.

8.20.13.7.2 (07-31-2026) Notes

- (1) This field displays any notes related to a task, event, etc. sorted by title, text preview, created by, last modified, and 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). After the title and compose text fields have been completed, the user may select:
 - Delete - deletes the new note.

8.20 Account and Processing Support (APS)

- 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” after the fields are completed.

Caution: Files, file links, and notes may contain returns, return information, PII, and other SBU data. Do not share ACMS files, file links, notes, or records, or enable “Customer Access,” unless the recipient is authorized to receive the information, has a tax-administration need to know, and the disclosure is permitted by IRC 6103 and applicable disclosure, privacy, and information-security procedures. Before selecting “Share,” “Collaborator,” “Customer Access,” or adding the item to additional records, verify the recipient’s identity and authority and limit access to the minimum necessary information. Do not use “Customer Access” for Appeals case materials unless specifically authorized by ACMS security and disclosure guidance.
- 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.

8.20.13.7.3 (07-31-2026) People

- (1) This permission-based 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.

8.20.13.7.4 (07-31-2026) 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.

8.20.13.8 (07-31-2026) ACMS Utility Bar

- (1) The utility bar is located at the bottom of the screen in ACMS.
- (2) “Appeal Search” opens a box to search for an existing taxpayer by name or TIN.

- (3) "History" displays recent tabs and actions taken. A button is available to clear the history.
- (4) "Notes" displays notes and list views (e.g., my notes, recently reviewed, shared with me).
- (5) "Quick Links" displays links to other systems (e.g., IRM, DAWSON).
- (6) "To Do List" displays a sortable list of tasks and a button to create a new task.

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Exhibit 8.20.13-1 (07-31-2026)

ACMS Categories and Subcategories

Record Type: Collection Appeal

Exhibit 8.20.13-1 (Cont. 1) (07-31-2026)**ACMS Categories and Subcategories**

Category	Subcategories	Source Document
Collection Appeals Program	• 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
Collection Due Process	• Equivalent Hearing Levy • Equivalent Hearing Lien • Equivalent Hearing Lien & Levy • Timely CDP Levy • Timely CDP Lien • Timely CDP Lien & Levy	• Form 14461 • Form 12153-B
Collection Due Process Timeliness Determination	• Timeliness Determination	• Form 14461 • Form 12153-B
Offer in Compromise	• Doubt as to Collectability Offer • Doubt as to Liability	• Form 656
Penalty Appeals	• Post Penalty	• Letter 853-C, Penalty Waiver or Abatement Disallowed/ Appeals Procedure Explained • Letter 854-C, Penalty Waiver or Abatement Disallowed/ Appeals Procedure Explained • Form 8278, Assessment and Abatement of Miscellaneous Civil Penalties

Exhibit 8.20.13-1 (Cont. 2) (07-31-2026)
ACMS Categories and Subcategories

Category	Subcategories	Source Document
Trust Fund Recovery Penalty	- TFRP Claim for Refund - TFRP Pre-Assessment Protest	Form 2751, Proposed Assessment of Trust Fund Recovery Penalty

Record Type: Exam Appeal/SEPR

Exhibit 8.20.13-1 (Cont. 3) (07-31-2026)

ACMS Categories and Subcategories

Category	Subcategories	MFT Code(s)	Source Document
Civil Penalty	- Excise Penalty/Other - Information Return Penalty - International Information Penalty - Return Preparer / Promoter / Appraiser Penalty - Transaction Penalty	13 42 55 88	Form 4442
Corporation	- Abatement of Interest - Audit Reconsideration - Claim - Deficiency / Overassessment - OIC DATL (Non-CDP) - Penalty Appeal (PENAP) - Reference Return - Transferee / Transferor	02 07 15	
Employee Plans	- Abatement of Interest - Claim - Deficiency / Over-Assessment - Determination - Penalty Appeal (PENAP) - Reconsideration - Revocation	29 74 76	
Employment	- Abatement of Interest - Audit Reconsideration - Claim - Deficiency / Over-Assessment - OIC DATL (Non-CDP) - Penalty Appeal (PENAP)	01 09 10 11 14 16 17 71 72	Form 656

Exhibit 8.20.13-1 (Cont. 4) (07-31-2026)
ACMS Categories and Subcategories

Category	Subcategories	MFT Code(s)	Source Document
Estate Tax	6161 Extension of Time for Paying Tax 6166 Extension of Time for Payment of Estate Tax - Abatement of Interest - Audit Reconsideration - Claim - Deficiency / Over-Assessment - OIC DATL (Non-CDP) - Penalty Appeal (PENAP)	52	- Letter 853-C - Letter 854-C - Form 8278
Excise	- Abatement of Interest - Audit Reconsideration - Claim - Deficiency / Over-Assessment - Employer Shared Responsibility Payment (ESRP) - Penalty Abatement Request (PENAP)	03 40 43 60 63 64 66	
Exempt Organizations	- Abatement of Interest - Claim - Deficiency / Over-Assessment - Determination - Penalty Appeal (PENAP) - Reconsideration - Revocation	01 10 11 12 14 16 33 34 37 44 47 49 50 66 67	

Exhibit 8.20.13-1 (Cont. 5) (07-31-2026)**ACMS Categories and Subcategories**

Category	Subcategories	MFT Code(s)	Source Document
Generation-Skipping Transfer Tax Distributions	- Deficiency / Over-Assessment - Penalty Appeal (PENAP)	78	
Generation-Skipping Transfer Tax Terminations	- Deficiency / Over-Assessment - Penalty Appeal (PENAP)	77	
Gift Tax	6161 Extension of Time for Paying Tax - Abatement of Interest - Audit Reconsideration - Claim - Deficiency / Over-Assessment - Penalty Appeal (PENAP)	51	- Letter 853-C - Letter 854-C - Form 8278
Government Entities - Federal, State and Local & Indian Tribal Governments	- Abatement of Interest - Claim - Deficiency / Over-Assessment - Penalty Appeal (PENAP) - Reconsideration - Revocation	01 10 11 12 14 16	
Individual	- Abatement of Interest - Audit Reconsideration - Claim - Deficiency / Over-Assessment - Innocent Spouse - OIC DATL (Non-CDP) - Penalty Appeal (PENAP) - Transferee / Transferor	17 30 31 35 65	

Exhibit 8.20.13-1 (Cont. 6) (07-31-2026)

ACMS Categories and Subcategories

Other	• Director of Practice (E-FILE) • Freedom of Information Act (FOIA) Appeal • Administrative Review of Jeopardy Assessments	• N/A	
Partnership BBA/TEFRA	• BBA Modification • Deficiency / Over-Assessment	• 06 • 08 • 15 • 35	
Partnership ILSC	• Reference Return	• 06 • 35	
Reports of Foreign Bank and Financial Accounts	• FBAR Post-Assessed • FBAR Pre-Assessed	• 00	
Tax Exempt Bonds	• Abatement of Interest • Claim • Deficiency / Over-Assessment • Reconsideration	• 46 • 84 • 85 • 86	
Trust	• Audit Reconsideration • Claim • Deficiency / Over-Assessment • Penalty Appeal (PENAP) • Reference Return	• 05 • 36	

Exhibit 8.20.13-2 (07-31-2026)**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

Exhibit 8.20.13-3 (07-31-2026)
ACMS Statute Codes

Code	Description	Source Document
10495	Approved Form 10495, Memo-randum Regarding Statute	
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, Special Consent to Extend the Time to Assess Tax
ASESD	Assessment Made	Transcript of Account
BKRUP	Bankruptcy	Various documents (including lien)
CAP	Collection Appeals Program	
CBYYYYMM	Carryback + year, for example, 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 Statutory Notice of Deficiency (SND) and Tax Court decisions
FRAUD	Fraud	Exam Report
N/A	Not Applicable	
RFRTN	Reference Return	
SUB	Substitute for Return	Administrative file contents, IDRS research, etc.

Exhibit 8.20.13-3 (Cont. 1) (07-31-2026)**ACMS Statute Codes**

Code	Description	Source Document
SUSP	CSED Suspended	CDP administrative file contents, Innocent Spouse administrative file contents, etc.
TBOR2	Taxpayer Bill of Rights	TFRP administrative file
TFINV	TEFRA Investor	
TIPRA	TIPRA 24 Month OIC Determination Required	

Exhibit 8.20.13-4 (07-31-2026)
Support Request Types, Categories, and Subcategories

Support Request Type	Category	Subcategories
Account Processing	AARS	Closed Case Referral
Account Processing	APS Inventory Review	Request Closure as Closing Code 99
Account Processing	BBA/ILSC/TEFRA	APS Referral
Account Processing	Complex Interest Team	- Assignment Request - Interest Calculation Assistance - Interest Review Assistance
Account Processing	Create Appeal	Create Appeal
Account Processing	Credit Transfers	- Between Entities - Same Entity
Account Processing	Early Referral	- Create Early Referral Appeals Record - Process Early Referral Closure
Account Processing	Employee Tax Compliance Action	Interim Adjustments and IDRS Updates
Account Processing	Fast Track	- Create Fast Track Appeals Record - Process Fast Track Closure
Account Processing	ID Theft Action	Interim Adjustments and IDRS Updates
Account Processing	IDRS Update	- AIMS/IDRS Statute Update - Other/Details - Taxpayer Address Change - TC 48X (Requestor will specify if 480, 481 or 482) - TC 52X (Requestor will include the closing code) - TC 971 (Requestor will include action code) - TC 971/043
Account Processing	Interim Adjustments	- Abatement - Assessment
Account Processing	Offer in Compromise (AOIC)	- Accept AOIC Transfer - Add Period (TC 480) - Form 7249 Request - Stat 71

Exhibit 8.20.13-4 (Cont. 1) (07-31-2026)**Support Request Types, Categories, and Subcategories**

Account Processing	Update Appeal	• Change Appeal Type • Modify Periods • Other
Administrative	Account Management Services (AMS)	• File Copy
Administrative	Automated Lien System Research	• Transcripts
Administrative	Automated Offer in Compromise	• Transcripts
Administrative	Automated Trust Fund Recovery (ATFR)	• File Copy • Transcripts
Administrative	Excise Tax File Scanning	• File Scanning
Administrative	FOIA File Scanning	• File Scanning
Administrative	IDRS Transcript	• Transcripts
Administrative	Integrated Collection System History	• Transcripts
Administrative	Integrated Collection System Transcripts	• Transcripts
Administrative	Mailing	• Correspondence
Administrative	Public Access to Court Records (PACER)	• Transcripts
Administrative	Report Generating Software	• File Copy
Administrative	Respond Directly (Not TFA)	• File Request • File Request/Redaction • File Scan/Redaction • Redaction
Administrative	SNOD Certified Mail List (CML) Search	• File Copy
Administrative	Special Case Search	• File Request
Administrative	Special Search	• File Copy
Administrative	Taxpayer First Act	• File Request • File Request/Redaction • File Scan/Redaction • Redaction
Administrative	Transcript Delivery System	• Transcripts
Technical	Art Appraisal Services	• Art Appraiser
Technical	Closing Agreement	• Closing Agreement Review
Technical	Closing Document Corrections	• Ability to Add Notes

Exhibit 8.20.13-4 (Cont. 2) (07-31-2026)
Support Request Types, Categories, and Subcategories

Technical	Collection Due Process (CDP) Liability Referral In-House	- Area 1 - Area 2 - Area 3 - Area 4 - Area 13
Technical	Electronic Admin Portfolio	CDP Docketed
Technical	Employee Tax Compliance	ETC Closure Review
Technical	Estate & Gift Tax	Liability Referral Specialist (SME)
Technical	Exam Domestic Etc.	- DATL OIC - Liability Referral Specialist (SME)
Technical	Examination	- ATE - Panel ATCL
Technical	Innocent Spouse	Liability Referral Specialist (SME)
Technical	International	- DATL OIC - Liability Referral Specialist (SME) - Specialist (SME) - ATCL - Specialist (SME) - Non-ATCL
Technical	Mediation	Post-Appeals Mediation
Technical	Missing Forms/Letters	- Other - F5402 - F3870 - L3193 - L4382 - L937 - F433-D - F12256 - F12257 - L5145 - L3210 - L5100
Technical	Offer in Compromise (New OIC) - Doubt as to Collectability	Compliance Review
Technical	Offer in Compromise (New OIC) - Doubt as to Liability	- Precluded - Not Precluded
Technical	Tax Computation	- Not Provided - Doesn't Match Settlement

Exhibit 8.20.13-4 (Cont. 3) (07-31-2026)**Support Request Types, Categories, and Subcategories**

Technical	Tax Computation Assistance	• 120-Day Pre-Computation • APS Closing Documents • Audit Statement (Form 5278 and APS Closing Documents) • BBA/TEFRA • Innocent Spouse Allocation • Interest Computation • Other • Rule 155 • Statement of Account (Form 3623)
Technical	TE/GE	• Liability Referral • Specialist (SME)
Technical	Technical Guidance	• Appraiser • BBA/ILSC/TEFRA Specialist • Economist • Engineer • Specialist - SME/TGC • Specialist - TGC - Partnership Matters
Technical	Unclear Closing Instructions	• Ability to Add Notes
Technical	Unsigned Forms/Letters	• Other • F5402 • F3870 • Letter

Exhibit 8.20.13-5 (07-31-2026)
Document Types and Subtypes

Document Type	Subtypes
ADR Documents	• ADR Approval/Denial Documentation • Fast Track Session Report • Mediation Requests • Mediators Report
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
Appeals Administrative File	• Appeals Case Memo & Sch of Adjustments • Conference Documents • Correspondence to TP/POA • DEA Request / Response • Decision Document • Financial Stmt / Supporting Financial Stmt (Collection) • Other • Special Review • Statute Materials by Appeals • Support Request Materials • Technical Specialist Materials • Transcripts • Verification Documents (Collection)
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

Exhibit 8.20.13-5 (Cont. 1) (07-31-2026)**Document Types and Subtypes**

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
Closing Documents	• Agreement Forms • Appeals Case Memo & Sch of Adjustments • APS Closing Instructions • Audit Statement / F3870 • Closing Letter • E5402 / Printable View • Statutory Notice of Deficiency / Statutory Notice of Determination • Timeliness Claim / Premature Referral Documents Returning to Compliance
Compliance Case File	• 105 / 106C Letter • ARI Request / Response (Collection) • ECR Checksheet • Exam Report • Other Exam Workpapers • Protest / Rebuttal • Statute Extension by Exam
Coordination	• N/A
Correspondence	• Clinic Letter
Correspondence from TP/ POA	• TP/POA Provided (DUT, Fax, Email, TDC, Mail)
Counsel Settlement Memo-randum	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

Exhibit 8.20.13-5 (Cont. 2) (07-31-2026)
Document Types and Subtypes

File Scanning	• Excise Tax • FOIA
Joint Committee Taxation (JCT)	• N/A
Legal Authorities	• N/A
Memorandum	• AOD Recommendation • Memorandum • Memorandum In Support Of • Recommendation for Appeal

Exhibit 8.20.13-5 (Cont. 3) (07-31-2026)**Document Types and Subtypes**

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
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Exhibit 8.20.13-5 (Cont. 4) (07-31-2026)

Document Types and Subtypes

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 the Amount of an 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
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Exhibit 8.20.13-5 (Cont. 5) (07-31-2026)**Document Types and Subtypes**

	• 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 to 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
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Exhibit 8.20.13-5 (Cont. 6) (07-31-2026)

Document Types and Subtypes

	• 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
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Exhibit 8.20.13-5 (Cont. 7) (07-31-2026)

Document Types and Subtypes

	• 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

Exhibit 8.20.13-5 (Cont. 8) (07-31-2026)
Document Types and Subtypes

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 And Filing Fee • Order For Amended Petition • Order For Amended Petition And Filing Fee • Order For Filing Fee • Order For Filing Fee/Waiver • 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

Exhibit 8.20.13-5 (Cont. 9) (07-31-2026)

Document Types and Subtypes

Pleading	• Amended Answer • Amended Petition • Amended Petition - Adding AI 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
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Exhibit 8.20.13-5 (Cont. 10) (07-31-2026)
Document Types and Subtypes

	• 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
Respond Directly	• File Redaction • File Request (Scan & Redact)
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
Tax Computation Documents	• N/A
Tax Court Documents	• Answer • Collection Remand Portfolio • Counsel Closing Documents • Petition
Taxpayer First Act (TFA)	• File Redaction • File Request (Scan & Redact)
Transcript	• N/A
Working Document	• N/A
Workplan	• N/A
Final Letters	• N/A

