



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

July 1, 2025

Control Number: SBSE-04-0725-0047

Expiration Date: July 1, 2027

Impacted IRMs: 4.26.6, 4.26.8

MEMORANDUM FOR SMALL BUSINESS/SELF EMPLOYED (SB/SE) EMPLOYEES
AFFECTED BY BANK SECRECY ACT (BSA) POLICIES AND PROCEDURES

FROM: Heather J. Yocum /s/ *Heather J. Yocum*

Director, Examination Field and Campus Policy
Acting Director, Specialty Examination Policy

SUBJECT: Interim Guidance Memorandum Changes to Certified Mail
Procedures Effective July 1, 2025

Purpose: This memorandum issues guidance on revised procedures to send or process IRS-Certified Mail via the Certified Automated Mailing Solution (CAMS) application. Please ensure that this information is distributed to all affected employees within your organization.

Background/Source(s) of Authority: IRM 1.22.5 requires that anyone who sends or processes IRS-Certified Mail must use the Certified Automated Mailing Solution (CAMS) application. CAMS is an automated, internet-based shipping system that generates shipping labels for Certified Mail. The centralized application will generate the correct barcode necessary for tracking information for all certified mail. Buildings that have mailrooms will no longer accept USPS Certified Mail labels, PS3800, PS3811 and PS 3877 Firm Mailing Book for Accountable Mail.

(Example: No longer accepted)



For additional information about CAMS please refer to: Document 14605 Task Reference Guide: Certified Automated Mailing System Product Catalog Information.

To register for CAMS please refer to IRS issues interim guidance on certified mail procedures for step-by-step instructions.

For questions, please contact the CAMS Program Support Team at TS.CAMS@irs.gov.

Procedural Change: IRM 4.26.6.5.2, Initial Contact and IRM 4.26.8.4, Service of a Summons, have been updated to reflect changes in certified mail procedures. The updated procedures for Certified Mail can be found in Attachment 1 – IGM SBSE-04-0725-0047 Procedures.

Effect on Other Documents: Guidance in this memorandum will be incorporated into IRM 4.26.6, Bank Secrecy Act Examiner Responsibilities, and IRM 4.26.8, Special Procedures, by a date not to exceed two years from the date of this memo.

Effective Date: Effective July 1, 2025, the Certified Mail Service will have a new process.

Contact: Acting BSA Policy Program Manager, Kelly Stephenson, for questions regarding this memorandum.

Attachment 1 – Procedures

Distribution: IRS.gov (<https://www.irs.gov>)

Attachment 1 – Procedures

The following changes are effective July 1, 2025, for IRM 4.26.6 and 4.26.8.

4.26.6.5.2 Initial Contact

Revise IRM 4.26.6.5.2, paragraph (7), to read as follows:

- (7) Once the initial contact letter is sent, and the examiner does not receive confirmation within 14 calendar days, contact the compliance officer, general manager or tribal chairperson by phone to confirm receipt of the letter. The initial contact letter can be sent by **registered or certified mail**. See IRM 1.22.5.12, Processing Outgoing Mail, for more information about processing certified mail. Once proof of receipt has been received, the examiner can phone the financial institution. During the initial conversation, the examiner will need to determine the contact person for future interactions. Generally, after the initial contact the examiner will be working with BSA compliance personnel.

4.26.8.4.3 Service of a Summons

Revise IRM 4.26.8.4.3, paragraph (1), as updated by IGM SBSE-04-1024-0027 Interim guidance for FinCEN form 113, Title 31 Summons., to read as follows:

- (1) Service of a BSA summons may be made upon any:
- a. Person, by **registered or certified mail**, return receipt requested, directed to the person summoned. See IRM 1.22.5.12, Processing Outgoing Mail, for more information about processing certified mail.
 - b. Natural person by personal delivery.
 - c. Other person by delivery to an officer, managing or general agent, or any other agent authorized to receive service of process.

4.26.8.4.3.1 Customer Notice Requirements

Revise IRM 4.26.8.4.3.1, paragraph (2), as updated by IGM SBSE-04-1024-0027 Interim guidance for FinCEN form 113, Title 31 Summons., to read as follows:

- (2) The Customer Notice, Part C, must be given in person or by registered or certified mail to the customer's last known address, on or before the date of service of the summons if customer notice is required, (except if a delay of notice order was granted). See IRM 1.22.5.12, Processing Outgoing Mail, for more information about processing certified mail.

4.26.8.4.3.2 Delay Customer Notice

Revise IRM 4.26.8.4.3.2, paragraph (2), to read as follows:

- (2) The customer must be notified of the summons upon expiration of the period stated in the delay order by being given, in person or by registered or certified mail, a completed Part E along with Part B of the summons. See IRM 1.22.5.12, Processing Outgoing Mail, for more information about processing certified mail. Parts C, C-1, C-2, and C-3 are not given to the customer. The time and place of examination must still be adhered to in obtaining the records.

4.26.8.4.3.6 Notice of Transfer of Financial Records to Another Department or Agency and Certification for Transferring Records

Revise IRM 4.26.8.4.3.6, paragraph (1), to read as follows:

- (1) If customer notice is required and the records obtained are transferred to another department or agency pursuant to 12 USC 3412(a), Transfer of Financial Records to Other Agencies or Departments; Certification, a notice of transfer must be given to the customer by completing Part H of the summons and handing or mailing it (registered or certified) to the customer. See IRM 1.22.5.12, Processing Outgoing Mail, for more information about processing certified mail.