



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

July 14, 2025

Control Number: SBSE-04-0725-0053
Expiration Date: July 14, 2027
Impacted IRMs: 4.26.11

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

FROM: Heather Yocum, acting Director, Specialty Examination Policy
 Digitally signed by Heather J. Yocum
Date: 2025.07.14 08:32:05 -0400

SUBJECT: Interim Guidance for Stop Correspondence Process

This memorandum issues guidance on Stop Correspondence Process until IRM 4.26.11, BSA Examiner Responsibilities for Form 8300 Examinations, is published. Please ensure that this information is distributed to all affected employees within your organization.

Purpose: To implement new BSA Exam (BSAE) procedures for opening Form 8300 examinations. With the implementation of this guidance, BSAE revenue agents will no longer be required to request CTR Operations to stop Form 8300 correspondence with taxpayers.

Background/Source(s) of Authority: Prior to this change in procedures, BSA Exam Examiners submitted a request to CTR operations to stop Form 8300 correspondence to avoid the issuance of a Form 8300 penalty letter to a filer that is currently under examination. The method of assigning penalty case work to CTR Operations has changed eliminating the possibility of a penalty being issued by CTR Operations on an open BSA Exam Form 8300 case.

Effect on Other Documents: This attached guidance (IRM 4.26.11.12.7) is effective immediately, it will be incorporated into IRM 4.26.11 by July 14, 2027.

Contact: If you have questions regarding the guidance in this memorandum, you may contact Kelly Stephenson, Acting BSA Policy Program Manager or Herb Ottenbreit, BSA Policy Analyst.

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

Attachment – Interim Guidance: SBSE-04-0725-0053

The following changes are hereby effective July 14, 2025 for IRM 4.26.11.12.7.

(07-14-2025) [Effective date]

~~Stop Correspondence Procedures Obsolete~~

- ~~(1) Examiners must request to stop Form 8300 correspondence so that BSA Compliance Department, Detroit does not send a penalty letter to a filer that has already been examined by a field examiner.~~
- ~~(2) To request the BSA Compliance Department, Detroit, to stop correspondence related to Form 8300 the examiner must complete Form 8300 Request to Stop 8300 Correspondence available on the BSA Policy SharePoint.~~
- ~~(3) Examiners must include the beginning date and the ending date of the examination period on their Request to Stop Correspondence. This ensures the documents filed during the examination period are excluded from CTR penalty runs. The restart date will follow the end date of the examination period. The full 12-month examination period should be included in the request.~~
- ~~(4) The examiner must use secured e-mail to forward the request to the 8300 Penalty Team using the stop correspondence e-mail address *SBSE 8300 Stop Correspondence (organizational mailbox). The examiner will receive a reply from the mailbox that the request has been received for processing. The request will be assigned and processed within 48 hours.~~
- ~~(5) If an examiner needs assistance on the Form 8300 Stop Correspondence procedures the examiner may send an e-mail to *SBSE 8300 Stop Correspondence or utilize the CTR Contacts on BSA Policy SharePoint.~~
- ~~(6) The examiner must document the request to stop correspondence in the Activity Record and place the requests and any e-mail responses from the BSA Compliance Department, Detroit in the "Miscellaneous" section of the workpapers.~~
- ~~(7) The Team Lead in Detroit or the assigned tax examining technician will process the request. An acknowledgement response is generated from the organizational mailbox or the assigned processor.~~