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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

June 26, 2025

Control Number: SBSE-04-0625-0048
Expiration Date: 06-26-2027
Impacted IRM(s): 4.24.16, 4.24.20, 4.24.23

MEMORANDUM FOR: DIRECTOR, SOUTH ATLANTIC AREA EXAMINATION

FROM: Heather J. Yocum

Digitally signed by Heather J. Yocum
Date: 2025.06.26 17:06:18 -04'00'

Acting Director, Specialty Examination Policy

SUBJECT: Interim Guidance on Mandatory Use of the Certified Automated Mailing Solution (CAMS) Application for IRS-Certified Mail

Purpose: This memorandum issues guidance on the mandatory use of the Certified Automated Mailing Solution (CAMS) application for IRS-Certified Mail until the impacted IRMs are published. Please ensure that this information is distributed to all Excise Tax employees within your organization.

Background/Source(s) of Authority: IRM 1.22.5, Mail Operations, 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 also no longer accept USPS Certified Mail labels, PS3800, PS3811 and PS 3877 Firm Mailing Book for Accountable Mail.

Procedural Change: See attachments.

Attachment(s): A - IRM 4.24.16 Updates
B - IRM 4.24.20 Updates
C - IRM 4.24.23 Updates

Effect on Other Documents: This guidance will be incorporated into IRM 4.24.16, Excise Fuel Compliance Report Writing, Case Processing and Appeals Procedures, IRM 4.24.20, Excise Tax Report Writing Guide, and IRM 4.24.23, Operational

Procedures and Responsibilities for Form 637 Excise Tax Registrations and Secure Airport Terminals (SATs), by a date not to exceed two years from the date of this memo.

Effective Date: This guidance is effective immediately.

Contact: If you have any questions concerning this guidance, please contact Karmen Apitz-Porter, Excise Tax Policy Analyst.

Distribution: IRS.gov, (https://www.IRS.gov)

Attachment A - IRM 4.24.16 Updates

The following changes are hereby effective immediately.

4.24.16.2.3
Penalty Case Processing Procedures
(paragraph (14) is revised as follows)

(14) Employees must mail the case file to the GM at the same time the 30-day letter and the penalty package are issued.

> **Note:** Refer to IRM 1.22.5.12, Processing Outgoing Mail, for guidance regarding outgoing mail.

Attachment B - IRM 4.24.20 Updates

The following changes are hereby effective immediately.

4.24.20.4.4
Letters to Include with Examination Reports
(paragraph (2) is revised as follows)

(2) Examiners must follow the guidance in IRM 4.10.1.3, Communication, when preparing letters for the taxpayer or representative.

> **Note:** Notebook generated letters must be used by examiners when the most current version of the letter is available within Notebook.

> **Note:** Refer to IRM 1.22.5.12, Processing Outgoing Mail, for guidance regarding outgoing mail.

Attachment C - IRM 4.24.23 Updates

The following changes are hereby effective immediately.

4.24.23.1.6
Related Resources
(paragraph is added as follows)

(X) Refer to IRM 4.10.1.3, Communication, and IRM 1.22.5.12, Processing Outgoing Mail, for guidance regarding communication with the taxpayer or representative.