



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

Date: January 15, 2026

Control Number: SBSE-04-0126-0004  
Expiration Date: February 28, 2026  
Impacted IRM(s): 4.24.24

MEMORANDUM FOR: ALL EXCISE TAX EXAMINATION EMPLOYEES AND PERSONNEL AT  
THE CENTRALIZED SPECIALTY TAX OPERATIONS (CSTO)

FROM: Heather J. Yocum /s/ *Heather J. Yocum*  
Acting Director, Specialty Exam Tax Policy

SUBJECT: Interim Guidance on Temporary Suspension of CP 241, Notice - 637  
Registrant, Actions

**Purpose:** To provide guidance to the 637 Registration Group on the temporary suspension of CP 241, Notice - 637 Registrant, (CP 241 notice) actions.

**Background/Source(s) of Authority:** Form 637 registrants with active indicators are monitored for compliance. A CP 241 notice is generated when one or more of the eleven conditions listed in IRM 4.24.24.5.2 are met. When a CP 241 notice is generated, the registration group manager or delegate reviews, prioritizes, and determines the next action required for each notice in accordance with procedures in IRM 4.24.24.5.2.

**Procedural Change:** Due to the backlog of Form 637 initial applications caused by the government shutdown, effective immediately, CP 241 notice actions are temporarily suspended so that the registration group can timely address the aging applications.

**Effect on Other Documents:** This guidance will not be incorporated into IRM 4.24.24.

**Effective Date:** January 15, 2026

**Contact:** If you have any questions concerning this guidance, please contact Kelly Stephenson, Acting Excise Tax Policy Program Manager, or Diane Williams, Excise Tax Policy Analyst.

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