



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

January 20, 2026

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Impacted IRM: 5.19.25

MEMORANDUM FOR: DIRECTOR, FIELD COLLECTION, NORTH ATLANTIC AREA
DIRECTOR, CIVIL ENFORCEMENT ADVICE AND SUPPORT

FROM: Thomas Kramer Thomas D. Kramer
Director, Collection Policy Digitally signed by Thomas D. Kramer
Date: 2026.01.20 16:44:19 -08'00'

SUBJECT: Interim Guidance for North Atlantic Area (NAA) Field Collection (FC)
to Make a Recommendation for Passport Revocation

Purpose: This memorandum issues interim guidance for a test procedure to make a recommendation for passport revocation for revenue officers in the NAA. Please ensure that this information is distributed to all affected employees within your organization.

Source of Authority: The IRS may recommend to the Department of State (DOS) that it revoke the passport of a taxpayer that has been certified as seriously delinquent under IRC 7345.

Effect on Other Documents: If the test is successful, portions of this guidance may be incorporated into IRM 5.19.25.

Effective Date: This guidance is effective as of the date of this memorandum. These test procedure changes may be extended, modified, or made permanent, and incorporated into IRM 5.19.25 within two years from the date of this memorandum.

Contact: If you have any questions regarding the guidance in this memorandum, you may contact Passport Program Manager Tiffany Lentz or Passport Program Analysts Tricia Davis or Kevin Stam.

Distribution:
Director, Collection
Director, Headquarters Collection
Taxpayer Advocate
Service IRS.gov

5.19.25.11.2 (MM-DD-YYYY)

Making a Recommendation for Revocation

(1) The IRS may recommend to the DOS that it revoke the passport of a taxpayer that has been certified as seriously delinquent under IRC 7345. The IRS will issue Letter 6152, *Notice of Intent to Request U.S. Department of State Revoke your Passport*, advising the taxpayer of the intent to request revocation. Letter 6152 allows the taxpayer 30 days to contact the IRS to resolve their tax liability (90 days if the Letter 6152 is mailed to an address outside of the U.S.). Any Letter 6152 issued outside of FC must be issued by Headquarters Collection Policy. All revocation recommendations must be approved by the Director, Headquarters Collection Policy.

Note: When an account is referred to the DOS for passport revocation, a TC 971 AC 644 will show on CC ENMOD. A TC 971 AC 644 will serve to disqualify a taxpayer from subsequent expedited passport decertifications. See IRM 5.19.25.10.1 , *Expedited Decertification*.

Note: Revocation actions are based on the taxpayer being certified. There is no administrative appeal, claim process, or administrative hearing that can be filed with the IRS if the taxpayer believes that certification is erroneous. See IRM 5.19.25.13, *Appeals Process and Judicial Review of Certification*. The decision to revoke a passport of a certified taxpayer lies solely with the DOS. See IRM 5.19.25.2 , *Passport Certification Overview*.

Note: Certification is a systemic process. You cannot request an account be certified.

(2) For revenue officers in FC, requesting revocation is a three-step process. First, review the taxpayer's account and verify the taxpayer is certified. Second, send a referral to CEASO to verify if the taxpayer has a passport and issue the Letter 6152, *Notice of Intent to Request U.S. Department of State Revoke Your Passport*. Last, request CEASO recommend revocation of the taxpayer's passport.

Attachment 1 Interim Guidance: SB/SE-05-0126-0006 (Cont'd)

- a) Review the taxpayer's account and verify the taxpayer is certified.

Instructions to Review the Taxpayer's Account and Verify if the Taxpayer is Certified
Verify taxpayer is certified and assessed balance due is over threshold. See IRM 5.19.25.3, <i>Seriously Delinquent Tax Debt</i> .
Document ICS with rationale for requesting passport revocation. See IRM 5.19.25.11.1 <i>Requirements and Considerations for Making a Recommendation to Revoke</i> .

- b) Issue Letter 6152, **Notice of Intent to Request U.S. Department of State Revoke Your Passport.**

Instructions to Issue Letter 6152
Request passport verification from CEASO to confirm whether the taxpayer has a valid passport.
If the taxpayer has a valid passport, CEASO will obtain a copy of the most recently issued CP 508C. Note: If the taxpayer does not have a valid U.S. Passport, then revocation cannot be pursued. Caution: If the passport expires within 12 months, the supervisory revenue officer and the Passport Policy team must concur in ICS history before proceeding to the next step. Email the Passport Policy team at <i>*SBSE Passport Group</i> to secure their concurrence.
CEASO will prepare the Letter 6152 with the revenue officer's contact information.
CEASO will mail the Letter 6152 and a copy of the CP 508C to the current address of record, input an ICS history, and establish a follow-up date based on the below timeframes. Note: Follow-up timeframes: 45 days for domestic address and 105 days for international address.

Note: If CEASO issues a Letter 6152 and the taxpayer becomes decertified and then recertified, they must issue a new Letter 6152 and the above follow-up timeframes allowed, before a request for revocation can proceed.

Note: Letter 6152 is valid for 12 months from issuance date. CEASO must issue a new Letter 6152 and the waiting period needs to expire if the revenue officer does not pursue revocation within 12 months.

Attachment 1 Interim Guidance: SB/SE-05-0126-0006 (Cont'd)

- c) Request approval to recommend revocation.

Instructions to Request Approval for Revocation
<p>CEASO will contact the revenue officer after the appropriate waiting period to determine if a revocation recommendation is still the next appropriate case action. The revenue officer will need to complete a post-6152 review, verify the taxpayer remains certified, the assessed certified balance due remains over the annual threshold, and that revocation is the appropriate next case action. See IRM 5.19.25.11.1, <i>Requirements and Considerations for Making a Recommendation to Revoke</i>.</p> <p>Note: # [REDACTED] #</p>
Secure GM concurrence in ICS and notify CEASO to proceed with revocation.
CEASO will prepare a revocation memorandum and supporting material and send to the Passport Team at <i>*SBSE Passport Group</i> .
<p>The Passport Team will review the request. If in concurrence, they will send the request to the Director, Headquarters Collection Policy, for approval.</p> <p>Note: If the Passport Team does not concur with the request, then the approval package will be returned to CEASO with an explanation.</p>
The Passport Team will transmit the recommendation for revocation to the DOS if the Director, Headquarters Collection Policy, approves the request.
The Passport Group will enter an ICS history entry to inform FC and CEASO that the recommendation to revoke to the DOS was transmitted.