



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

SMALL BUSINESS/SELF-EMPLOYED DIVISION

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MEMORANDUM FOR: AREA DIRECTORS, FIELD COLLECTION
DIRECTOR, CIVIL ENFORCEMENT ADVICE AND SUPPORT
OPERATIONS

FROM: Thomas Kramer
Director, Collection Policy

Thomas D. Kramer
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Date: 2026.08.25 09:36:23 -07'00'

SUBJECT: Interim Guidance on Changes to Letter 6152 and the Passport
Revocation Recommendation Process for All Field Collection
Employees

Purpose: This memorandum provides interim guidance on changes to Letter 6152 and the passport revocation recommendation process for Field Collection employees, as reflected in IRM 5.19.25.11.1, *Requirements and Considerations for Making a Recommendation to Revoke*, and IRM 5.19.25.11.2, *Making a Recommendation for Revocation*. Please ensure this guidance is distributed to all affected employees within your organization.

Source of Authority: Under IRC 7345, the IRS may recommend that the Department of State (DOS) revoke the passport of a taxpayer certified as having seriously delinquent tax debt.

Effect on Other Documents: This guidance may be incorporated into IRM 5.19.25, *Passport Program*.

Effective Date: This guidance is effective on the date of this memorandum. The procedures described in this memorandum, including the changes to Letter 6152 and the passport revocation recommendation process, may be extended, modified, or made permanent and incorporated into IRM 5.19.25 within two years of the date of this memorandum. The Passport Team will provide phased training to Field Collection areas, and implementation may occur at different times based on the training schedule.

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 and Zhi Birge.

Distribution:

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

5.19.25.11.1 (MM-DD-YYYY)

Requirements and Considerations for Making a Recommendation to Revoke

- (1) The following requirements must be met to make a revocation referral to the DOS:
- The total certified unpaid balance of assessments equals or exceeds the threshold amount for certification, and
 - Letter 6152 has been issued at least 21 days prior to recommending revocation (60 days if Letter 6152 was mailed to an address outside of the United States), and
 - The taxpayer has a valid United States passport, and
 - The taxpayer has not voluntarily resolved the balances due by full payment or other voluntary action that would qualify for account decertification. (See IRM 5.19.25.10, *Reversal of Certification*, for account conditions triggering decertification.)
- (2) The following are additional factors to consider when making a revocation referral to the DOS. **This list is not all inclusive.**
- The taxpayer obtained a decertification based on a promise and failed to act as agreed. For example, the taxpayer requested an IA and failed to make payments as promised.
 - The taxpayer intends to depart the United States or currently resides outside of the United States.
 - The taxpayer has interests abroad that can be used to satisfy, or partially satisfy, the tax liability.
 - The case is being considered for closure as CNC, unable to contact, unable to locate, or international due to taxpayer residing abroad.
 - History of taxpayer actions. For example:

Example: Previous noncompliance, such as insufficient withholding, failing to file returns, or refusal to make estimated tax payments

Example: Failure to cooperate with IRS personnel such as lack of adherence to deadlines set or lack of meaningful attempts to resolve debt

Example: Efforts to evade payments of taxes such as placing assets outside the reach of the government

Example: Bad check or fraud penalties

- Where circumstances indicate revocation would encourage payment or resolution of the tax liability.

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 issues Letter 6152, *Notice of Intent to Request U.S. Department of State Revoke your Passport*, to advise the taxpayer of the intent to request revocation. Letter 6152 allows the taxpayer 21 days to contact the IRS to resolve their tax liability (60 days if the Letter 6152 is mailed to an address outside of the U.S.). Any revocation recommendation 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. See IRM 5.19.25.9, *Certification Process*.

(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, issue Letter 6152, *Notice of Intent to Request U.S. Department of State Revoke Your Passport*. Last, enter case into eApproval and request your Group Manager (GM) approve the passport revocation recommendation.

- 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> .
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Document ICS with rationale for issuing Letter 6152. 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
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Verify at least 30 days have passed since the IRS issued the most recent CP 508C (based on the unreversed TC 971 AC 641 date).
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Prepare the Letter 6152 with the revenue officer's contact information. Use the most recent unreversed TC 971 AC 641 date as the CP 508C notification date.
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Mail the Letter 6152 to the taxpayer's current address of record and establish a follow-up date based on the following timeframes: Note: Use a follow-up timeframe of 21 days for a domestic address and 60 days for an international address.
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Note: If a Letter 6152 has been issued and the taxpayer becomes decertified and then recertified, a new Letter 6152 must be issued and the above follow-up

timeframes allowed, before proceeding with revocation.

- c. Request approval to recommend revocation.

Instructions to Request Approval for Revocation
After the Letter 6152 waiting period expires, determine whether recommending passport revocation remains the appropriate next case action. The revenue officer will need to complete a post-6152 review, verify the taxpayer remains certified, confirm 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>. Note: # [REDACTED]
Enter the case information and upload attachments (AMS history, ICS History, and a copy of Letter 6152) into eApproval for GM approval.
Upon GM approval, the Passport Team reviews the request. If the Passport Team concurs and confirms the taxpayer has a valid U.S. passport, the team forwards the request to the Director, Headquarters Collection Policy, for approval. Otherwise, the team archives the request and returns it to the revenue officer with an explanation.
After approval by the Director, Headquarters Collection Policy, the Passport Team transmits the recommendation for revocation to the DOS.
The Passport Team enters an ICS history entry to notify FC that they transmitted the revocation recommendation to the DOS.