



# Understanding your IRS Debt and Passport Certification

By law (Internal Revenue Code Section 7345), the IRS will certify taxpayers with seriously delinquent tax debts to the State Department for specific actions regarding their passports.

Generally, the State Department will not issue passports to taxpayers after receiving their delinquent debt certification from the IRS. The State Department may also deny a taxpayer's passport application or revoke their current passport.

If taxpayers with certified tax debts are overseas, the State Department may issue a limited-validity passport allowing the taxpayer to return directly to the United States.



## Seriously Delinquent Tax Debt

Seriously delinquent tax debts are legally enforceable, unpaid federal tax debt (including assessed penalties and interest) totaling more than the annual threshold (adjusted yearly for inflation). You can find the current threshold at [www.irs.gov/passport](http://www.irs.gov/passport). These debts include U.S. individual income taxes, Trust Fund Recovery Penalties, business taxes for which taxpayers are personally liable for and other civil penalties.

The IRS must have filed a Notice of Federal Tax Lien, and all administrative remedies under the law have lapsed, or have been exhausted or issued a levy in their efforts to collect these debts.

There are several exclusions to "Seriously Delinquent Tax Debt". More information on these exclusions can be found at [www.irs.gov/passport](http://www.irs.gov/passport).

## How It Works

The IRS will send taxpayers a Notice CP508C by regular mail to their last known address at the time it certifies seriously delinquent tax debt to the State Department. The IRS will not send a copy of the CP508C notice to a taxpayer's power of attorney.

## Reversal of Certification

The IRS will send taxpayers a Notice CP508R at the time it reverses their certification. The IRS will reverse a certification when the tax debt is fully satisfied or becomes legally unenforceable, the tax debt is no longer considered seriously delinquent, or the certification is erroneous. The IRS will make this reversal within 30 days and provide notification to the State Department as soon as practicable.

## Imminent Travel

Taxpayers with an open or pending passport application that have international travel plans within the next 45 days, should contact the IRS promptly to resolve their seriously delinquent debt. **Note:** For the IRS to help expedite reversal of a certification to the State Department, the taxpayer must have an open passport application or renewal request.

## What to Do?

Taxpayers who can't pay the full amount they owe can make alternative payment arrangements such as an Installment Agreement or an Offer in Compromise to have their certification reversed.

If a taxpayer disagrees with the tax amount or believes the certification was made in error, they should contact the phone number on Notice CP508C: 855-519-4965; 267-941-1004 (international callers). If the taxpayer has already paid the tax debt, they must send proof of that payment to the address on the Notice CP508C.

Taxpayers who believe they have been erroneously certified have the option to file suit in the U.S. Tax Court or a U.S. District court to have the court determine if the certification is erroneous.

**Passport status.** Taxpayers will be notified in writing by the State Department if their application for a U.S. passport has been denied, or their current passport revoked. The Department of State retains the sole authority to limit or issue a taxpayer a Passport and the taxpayer's passport is subject to revocation at any time after they become certified.

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