

1. If you have a TIN, please provide your correct SSN and/or TIN and a written statement of reasonable cause in the respective spaces provided below

a. Your Social Security Number (SSN)

b. Your Taxpayer Identification Number (TIN)

c. Written Statement of Reasonable Cause (*attach separate page(s) if necessary*)

2. If you do not have a TIN, please provide us a statement explaining why you do not have a TIN or SSN (*attach separate page(s) if necessary*)

Taxpayer Attestation	Under penalties of perjury, I declare that the facts presented in this form and as set out in the accompanying statement of facts, schedules, and other statements are, to the best of my knowledge and belief, true, correct, and complete.	
	Print your name	
	Your signature	Date (<i>mmdyyyy</i>)

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws. The primary purpose for soliciting this information is to establish whether you are liable for a penalty under Internal Revenue Code section 6039E. The information solicited on a passport application is requested pursuant to provisions of Titles 8, 18, and 22 of the United States Code, including 22 U.S.C. 211a, 212, 213, and regulations issued pursuant to Executive Order 11295 (August 5, 1966), including part 51, Title 22, Code of Federal Regulations (CFR). Failure to provide certain information requested on a passport application may subject you to a \$500 penalty under Internal Revenue Code section 6039E. Our authority to request the information on this form is Code sections 6039E, 6109, and 7803. Your response is mandatory. Failure to provide the information requested on this form, or providing false or fraudulent information, may subject you to further penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, section 6103 allows or requires the IRS to disclose the information shown on your tax return to others as described in the Code. For example, we may disclose your tax information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file Form 13997 will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 10 min.; Learning about the law or the form, 30 min.; Preparing the form, 10 min.; Copying and sending the form to the IRS, 15 min. If you have comments concerning the accuracy of these time estimates or suggestions for making Form 13997 simpler, we would be happy to hear from you. You can send your comments from www.irs.gov/formspubs. Click on "More Information" and then on "Give us feedback." Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send Form 13997 to this address; instead, see What You Need to Do in the letter we sent to you with the form.