



Department of the Treasury
Internal Revenue Service
Attn: Passport
P.O. Box 8208
Philadelphia, PA 19101-8208

Notice	CP508C
Notice date	January 30, 2019
Taxpayer ID number	NNN-NN-NNNN
To contact us	Phone 800-829-1040 International: +

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BUSINESS NAME
ADDRESS
CITY, STATE ZIP

Notice of certification of your seriously delinquent federal tax debt to the State Department

Amount due: \$97,978.55

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Act, Congress enacted Section 7345 of the Internal Revenue Code, which requires the Internal Revenue Service to notify the State Department of taxpayers certified as owing seriously delinquent tax debt. The FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt.

We have certified to the State Department that your tax debt is seriously delinquent. We show that you still owe \$97,978.55. This amount includes penalty and interest computed to 30 days from the date of this notice.

This notice only includes the portion of your tax debt that has been certified to the State Department as seriously delinquent, as defined below. You may have additional tax debt that is not included in this notice.

Billing Summary

Amount of seriously delinquent tax debt owed	\$85,099.95
Additional penalty charges	5,000.00
Additional interest charges	7,878.55
Amount due by March 1, 2019	\$97,978.55

What you need to know

Seriously delinquent tax debt is tax debt (including penalties and interest) totaling more than \$52,000* for which:

- We have filed a Notice of Federal Tax Lien and your administrative rights under Internal Revenue Code (IRC) Section 6320 have been exhausted or lapsed, OR
- We have, at any time, issued a levy to collect this debt.

* The \$52,000 threshold is adjusted yearly for inflation.

If you apply for a passport or passport renewal, the State Department will deny your application and will not issue a passport to you or renew your current passport.

If you currently have a valid passport, the State Department may revoke your passport or limit your ability to travel outside the United States.

What you need to do

If you agree with the balance due

To prevent the State Department from denying, revoking, or limiting your passport, you must:

- Pay the full amount you owe, as shown above.
- Make alternate payment arrangements, such as an installment agreement, that allows you to pay off your debt over time, or an offer in compromise to settle the debt. Visit www.irs.gov/payments for more payment options.

Make your check or money order payable to the "United States Treasury." Write the taxpayer ID numbers (TINs) listed in the "Your billing details" section of this notice on your payment. Return the last page of this notice with your payment.

If you disagree with the balance due

If you've already paid the tax debt listed above, please send us proof of that payment.

If you don't agree that you owe the tax debt listed above, or want to contest the certification for another reason, you can call us at the phone numbers listed on the first page of this notice. You can also bring a civil action in a district court of the United States or the United States Tax Court to have a court determine if the certification was erroneous or if the IRS has failed to reverse the certification as required by IRC Section 7345(c). You are not required to contact us or otherwise exhaust administrative remedies before filing a civil action.

If you have a power of attorney (POA)

You will need to contact your POA directly since the information in this notice may not be covered under the POA filed.

Your billing details

TIN	Tax period ending	Form number	Amount you owed	Additional interest	Additional penalty	Total
NNN-NN-NNNN	12/31/2013	1040	\$17,258.00	\$2,020.16	\$1,150.00	\$20,428.16
NNN-NN-NNNN	12/31/2015	1040	\$47,842.00	\$4,858.39	\$3,350.00	\$56,050.39
NN-NNNNNNNN	03/31/2015	941	\$20,000.00	\$1,000.00	\$500.00	\$21,500.00

Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay

We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.

- The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.
- The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).

If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days of the date of the notice, the penalty for paying late increases to 1% per month. For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax.

(Internal Revenue Code Section 6651)

Removal or reduction of penalties

We understand that circumstances—such as a serious illness or injury, a family member's death, or loss of financial records due to natural disaster—may make it difficult for you to meet your taxpayer responsibility in a timely manner.

We can generally process your request for penalty removal or reduction quicker if you contact us at the number listed above with the following information:

- Identify which penalty charges you would like us to reconsider (e.g. 2016 late filing penalty).
- For each penalty charge, explain why you believe it should be reconsidered.

If you write us, include a signed statement and supporting documentation for penalty abatement request.

We'll review your statement and let you know whether we accept your explanation as reasonable cause to reduce or remove the penalty charge(s).

Removal of penalties due to erroneous written advice from the IRS

If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:

- You wrote us asking for written advice on a specific issue
- You gave us adequate and accurate information
- You received written advice from us
- You reasonably relied on our written advice and were penalized based on that advice.

To request removal of penalties based on erroneous written advice from us, submit a completed Claim for Refund and Request for Abatement (Form 843) to the IRS service center where you filed your tax return. For a copy of the form or to find your IRS service center, go to www.irs.gov or call 800-TAX-FORM (800-829-3676).

Interest charges

We are required by law to charge interest when you don't pay your liability on time. Generally, we calculate interest from the due date of your return (regardless of extensions) until you pay the amount you owe in full, including accrued interest and any penalty charges. Interest on some penalties accrues from the date we notify you of the penalty until it is paid in full. Interest on other penalties, such as failure to file a tax return, starts from the due date or extended due date of the return. Interest rates are variable and may change quarterly. (Internal Revenue Code Section 6601).

For a detailed calculation of your interest, call 800-xxx-xxxx.

Additional information

- Visit www.irs.gov/cp508c
- For tax forms, instructions, and publications, visit www.irs.gov or call 800-TAX-FORM (800-829-3676). Keep this notice for your records.
- The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.
- Assistance can be obtained from individuals and organizations that are independent from the IRS. The Directory of Federal Tax Return Preparers with credentials recognized by the IRS can be found at <http://irs.treasury.gov/rpo/rpo.jsf>. IRS Publication 4134 provides a listing of Low Income Taxpayer Clinics (LITCs) and is available at www.irs.gov. Also, see the LTC page at www.taxpayeradvocate.irs.gov/litcmap. Assistance may also be available from a referral system operated by a state bar association, a state or local society of accountants or enrolled agents or another nonprofit tax professional organization. The decision to obtain assistance from any of

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Additional information - **continued**

these individuals and organizations will not result in the IRS giving preferential treatment in the handling of the issue, dispute or problem. You don't need to seek assistance to contact us. We will be pleased to deal with you directly and help you resolve your situation.

If you need assistance, please don't hesitate to contact us.

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