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

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 a seriously delinquent tax debt. The State Department is generally prohibited from issuing or renewing the passport of a taxpayer that has been certified. The FAST Act also requires the Internal Revenue Service to notify the State Department of the reversal of a certification of a seriously delinquent tax debt.

The IRS previously notified the State Department that you were certified as owing seriously delinquent tax debt. Your certification has been reversed. As required by the FAST Act, we’ve notified the State Department of the reversal of your certification.

What you need to know

- As a result of the IRS notification, the State Department is no longer required to deny your application for a passport or passport renewal and cannot revoke your current passport because you owe tax.
- The State Department may, however, deny your passport application or revoke your passport for reasons unrelated to your tax debt.
- You don’t need to respond to this notice.

Additional information

- Visit www.irs.gov/cp508r
- Visit www.irs.gov/passports for more information about why we reverse certifications of seriously delinquent tax debt or the timing of the reversal.
- Keep this letter for your records.

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