THE SERIOUSLY DELINQUENT TAX DEBT:
IRC §7345
AND
PASSPORT DENIAL AND REVOCATION: THE STATE DEPARTMENT
22 USC §2714A

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I. FIXING AMERICA'S SURFACE TRANSPORTATION ("FAST") ACT: §32101

(See also 22 USC §2714a)

A. Enacted 26 USC §7345

1. Title: "Revocation or denial of passport in cases of certain tax delinquencies."

2. Misleading: Neither the Commissioner of the Internal Revenue Service nor the Secretary of Treasury revoke or deny a passport.

3. "Certification":

   (a) The Statute

   (i) The Commissioner certifies to Secretary of the Treasury ("Treasury") that a tax is "seriously delinquent". §7345

   (ii) Treasury certifies to the Secretary of State that a tax is seriously delinquent.

   (b) The Practice

   (i) "Secretary" – IRC §7701 (a)(11)(B) means Secretary of the Treasury or delegate.

   (ii) Commissioner (the delegate) will deliver Certification directly to State, not to Treasury.

B. Cannot Issue New Passport

1. State cannot "issue" a new passport after Certification. 22 USC §2714a(e)(1)(A)

2. Mandatory.

3. Two Exceptions.

   (a) An emergency or humanitarian reason [22 USC §2714a(e)(1)(B)].

   (b) Emergency and humanitarian reasons not defined in the statute.
4. **The “90-Day-Rule”: IRS Notice 2018-1**

   “When a certified taxpayer applies for a new passport, State Department, in general will provide applicant 90 days to resolve tax delinquency.” [No State Department document identified.]

C. **Revocation:** After Certification, State “may” revoke a passport.

1. The verb "shall" is not used for revocation, only "may".

2. No restriction on revocation, nor any criteria for revocation, can be found in either 22 USC §2714a or IRC §7345.

3. State has unqualified discretion to revoke a passport; but no statute compels revocation.

D. **Title 22 CFR §51.60-66:** State Department Passport Revocation Rules. State's regulations add no clarity to the statutory discretion to revoke.

   (a) Surrender required when a passport is revoked. 22 CFR §51.66.

   (b) Notice to Passport Holder of State’s revocation: required, including appeal rights, and review available, when applicable. 22 CFR §51.65(a).

      (i) State will notify in writing if application for passport denied or if a passport has been revoked. 22 CFR §51.65(a).

      (ii) The Notice will set out specifics for denial or revocation, and, if applicable, procedure for review.

E. **State’s Procedure for Hearing on Denial or Revocation of Passport**

1. 22 CFR §51.70 defines the hearing process at State on denial or revocation of a passport generally.

2. A hearing is not allowed, nor provided, on the denial or revocation based solely on a certified seriously delinquent tax. 22 CFR §51.70(b)(2), referencing exclusion under 22 CFR §51.60a. Treasury Certification is found at 22 CFR §51.60(a)(3)
Comment:

Once Certification reaches State, State's revocation is absolutely unfettered and not subject to any hearing internally. State's revocation based on a Certification by the IRS would be an abuse of discretion only if no Certification has been received.

Note: The “Issuance” Exception – after Certification.
Emergency and Humanitarian Situations: 22 USC §2714a(e)(1)(B) authorizes State to "issue" a passport.

Revocation: No Exception after Certification.
There is no statutory exception to State's revocation for emergency circumstances or humanitarian reasons.
Remember – Revocation discretionary!!

II. SOURCE DOCUMENTS

A. Statutes

1. Fixing America's Surface Transportation ("FAST") Act Pub.L. No. 114-04 §32101
2. IRC §7345
3. 22 USC §2714a(e) (Title 22 - Foreign Relations and Intercourse)

B. Code of Federal Regulations: 22 CFR

1. 51.60 Denial/Revocation
2. 51.65 Notification
3. 51.70 - Request for hearing not applicable to Treasury Certification

C. Notices:
1. 2018-01 (January 16, 2018)

2. 2018-05 (April 5, 2018) Litigation

D. Internal Revenue Manual - 5.1.12.27 (12-20-2017) Passport Certification in Case of Certain Tax Debts

E. CP508C - Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the State Department – “The Certification” Notice [Copy Attached]

F. "Understanding Your CP508C Notice"

III. "SERIOUSLY DELINQUENT": THE AMOUNT.

A. An Aggregate Amount

The amount of tax can be due for one year, a number of years and can include penalty and interest. An unpaid tax liability for three or four years of a nominal amount rapidly accrues interest and penalties for late filing and late payment to produce an aggregate number in excess of the threshold amount.

Curious Note: Trust Fund Recovery Penalty – no interest accrues until assessed.

B. Must be “Assessed” §7345(b)(1)(A)

C. $1,000.00 (January 1, 2018 - Adjusted for Cost of Living)

1. §7345(b)(1)(B)

2. IRM 5.1.12.27.2.2

D. Pay Down?

1. After Certification, Taxpayer cannot pay a part of the amount due to go under the threshold amount. The entire amount must be paid.

2. §7345(c)(2)(A) requires “full satisfaction”, by implication does not permit partial pay down to go under the threshold number.

3. IRM 5.1.12.27.2-2 requires full payment after Certification.
(a) Before Certification, neither the statute nor the Internal Revenue Manual contain any language to restrict payment of the outstanding liability to get the amount under the threshold.

(b) Don't get cute: Paying four to five thousand dollars under the threshold amount does not provide any type of safe harbor.

(c) Common sense: think about unknown accrued but not assessed interest and penalty that could easily bump the number.

E. "Liability" - Not Just "Tax"

1. Any liability with the individual income tax number. Includes trust fund, but not FBAR. IRM 5.1.12.27.2.3

IV. "SERIOUSLY DELINQUENT": PROCESS EXHAUSTED

The Notice Process from the IRS has run its course and Collection Due Process Hearings, or the rights to a Collection Due Process Hearing under IRC §6320 and §6330, have ended one way or the other.

A. Levy

The issuance of any levy requires a CDP Notice before issuance. The time to file a CDP Request will have lapsed or a Notice of Determination will have been issued after the CDP Hearing if a levy has been issued; OR

B. Notice of Federal Tax Lien ("NFTL")

The NFTL will have been filed and the "administrative" (not judicial) rights under IRC §6320 have been exhausted or lapsed. Again, no CDP Hearing requested, or a Notice of Determination will have been issued.

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Comment:

Tax Court Petition to review adverse Notice of Determination issued after Collection Due Process Hearing.

1. Notice of Determination issued by the Settlement Officer concludes the Collection Due Process Hearing, terminates the administrative process. §7345 very clearly says "administrative".
2. Administrative rights necessarily cannot be exhausted if a petition has been filed with the Tax Court to review the Notice of Determination. The result of a successful appeal to the Tax Court normally will be a remand to the settlement officer in what can only be viewed as a continuation of the Collection Due Process Hearing.

V. EXCEPTIONS TO SERIOUSLY DELINQUENT: STATUTORY AND IRM – NOT STATUTORY

A. Statutory: §7345(b)(2)

1. §7345(b)(2)(A) "Being Paid" - "Agreement" to which individual is a party.
   (a) §6159: Installment Agreement
   (b) §7122: Offer in Compromise
   (c) "Party To" - Not just submitted or pending but an agreement to which the Taxpayer is a party and the IRS has accepted.

2. Collection Suspended - §7345(b)(2)(B)
   (a) Collection Due Process Hearing
      (i) Requested, or
      (ii) Pending (§7345(b)(2)(B)(i))
   (b) Innocent Spouse:
      (i) Election pending under §6015(b) or (c), or
      (ii) Relief under Subsection (f), requested.

B. Discretionary Exception – Only the IRM

   (IRM 5.1.12.27.4.1) - NOT THE STATUTE

Note: IRM says statute (§7345) provides discretion to the IRS to exclude categories even if otherwise a seriously delinquent tax debt, and not a specific statutory exception.
- The statute defines express exceptions.
The statute contains no language, explicitly or by implication, granting the IRS discretion to create any additional exceptions to the seriously delinquent tax debt.

1. **The Discretionary Exceptions**
   - Currently not collectable - due to hardship.
   - Debt - "Resulted" from identity theft.
   - Taxpayer in Bankruptcy.
   - Deceased Taxpayer - not the spouse of a deceased Taxpayer.
   - "Pending" Offer in Compromise.
   - "Pending" Installment Agreement.
   - "Pending" adjustment: The adjustment proposed will fully pay the tax.

2. **Exceptions to the "Discretionary" Exceptions**
   (a) Offer in Compromise
      (i) Only if OIC satisfies determining Processability Criteria, IRM 5.8.2.3.1 ["in the best interest of Service"]
      (ii) Not "solely" to delay collection IRM 5.8.4.26
   (b) Installment Agreement
      (i) Satisfies pending "Installment Agreement Criteria". IRM 5.14.1.3(4)
      (ii) Not "solely" to delay collection. IRM 5.14.3.2

VI. **REVERSAL OF CERTIFICATION**

A. **Reasons**
   1. "Erroneous" Certification
2. "Fully" satisfied (not just under threshold)

3. Statutory Exceptions - Apply (Nothing about IRM Discretionary exceptions)

B. Timing

The statute (IRC §7345) defines specific time periods within which Notice should be issued to reverse a determination of a seriously delinquent tax debt.

1. Full Paid: Notice not later than the date to issue a Certificate of Release for a Notice of Federal Tax Lien under §6325(a) after payment [30 days].

2. Thirty Days: Innocent Spouse, Installment Agreement and Offer in Compromise as a reason for a reversal of the Certification of a seriously delinquent tax debt, each has a period of thirty days for the reversal to be issued. IRC §7345(c)(2)(B) and (C).

3. Found to be Erroneous: §7325(c)(2)(D) requires the Commissioner to issue a Notice of Reversal "as soon as practicable" after the Commissioner learns that the determination was erroneous.

VII. NOTICE OF CERTIFICATION TO "INDIVIDUAL"

[Why do we use the term "Individual", why not Taxpayer? I have no idea.]

A copy of the Notice is attached. "CP508C". Also attached is a notice entitled 'Understanding Your CP508C notice."

A. Good News

1. The Notice is very comprehensive.

2. The language addresses each of the statutory requirements.

B. Bad News

1. The Notice looks just like any garden-variety notice that the IRS has issued in any type of collection proceeding. The Taxpayer to whom that notice is addressed has successfully ignored all of those IRS notices to this point.
The document sent with the Notice does a very good job of laying out exactly what is occurring. Again, that is the same type of notice that has been issued previously.

2. Nothing appears in the current notice or statement that sets up any type of legal ground for Taxpayers not understanding exactly what will happen now that the notice has been issued.

VIII. JUDICIAL REVIEW OF THE CERTIFICATION

A. Civil Action by a Taxpayer

Interesting Comparison:

The Notice is issued to an individual. The civil action can be brought by a Taxpayer. Needless confusing? Perhaps. There can be little doubt that the individual who gets the Notice should be the Taxpayer and that the Taxpayer can bring the lawsuit.

1. Defendant: United States

   (a) Treasury, Commissioner/aka Administrator. NOT the Department of State – The State Department is held harmless in these matters and cannot be sued for any erroneous notification or failed decertification under IRC §7345.

   (b) Commissioner Certifies

2. Where To Initiate The Action?

   (a) "District court" of the United States; OR

   (b) Tax Court

3. Basis of Action

   (a) Erroneous Certification

   (b) Failure by Commissioner to Reverse Determination

4. Time Limitation to File Complaint
(a) The statute contains absolutely no limitations on the time within which a complaint can be filed. There is no ninety-day period after which the Taxpayer loses their right to initiate the action.

   (i) The Federal Rules of Civil Procedure have not been amended, nor has there been an amendment suggested, to deal with actions by a Taxpayer disputing the Certification of a seriously delinquent tax debt.

   (ii) The Tax Court rules do not have a specific rule dealing with a petition to dispute the Certification of a seriously delinquent debt. Rules have been proposed.

B. **Notice – 2018 – 005 (April 15, 2018) - Guidance for Litigation**

This most recent Notice from Chief Counsel reviews well the history and the basics, with some “in the weeds” observations. The Notice then sets out the most pressing issues for the litigation of Certifications under IRC section 7345(e)(1).

1. **Tax Court Proposed Rules: 350 – 354**

   (a) Jurisdiction

   (b) Title and Content of Petition

   (c) Answer Required

   (d) At Issue

   (e) Attach Copy of CP508C to Petition

   (f) Court will add "P" to docket number for Certification cases

2. **Chief Counsel Anticipated Issues – Not Addressed in the Code**

   (a) Judicial Review of the Liability: No Way – no waiver of sovereign immunity in §7345.

   (b) Statute of Limitations:

      (i) None in statute
(ii) Chief Counsel: 6 years 28 USC 2401 – general SOL

(iii) Practical – moving more quickly than that.

(c) Scope of Review:

(i) Nothing in statute

(ii) Administrative Record

(iii) No de novo proceeding

(iv) Standard: Issuance arbitrary, capricious, an abuse of discretion or otherwise not in compliance with law.

(d) Major Procedural Notes

(i) Chief Counsel docket attorney will not refer to Appeals after filing of answer.
   a. Automated identification of modules in Certification; and
   b. Docket Attorney will have verified certified tax mods before filing answer.

(ii) Motion for Summary Judgment: Notice expects most actions to dispute Certification will be resolved on Motions of Summary Judgment. No surprise there.

IX. RECOMMENDED COURSES OF ACTION

A. Client Has Money

1. After Notice Of Certification:
   (a) Call the IRS numbers in the notice; and
   (b) Send a certified check by Federal Express or U.S. Priority Mail

1. With No Time
(a) Obtain certified check

(b) Call Taxpayer Advocate or local Taxpayer Practitioner hotline for delivery location.

(c) Schedule appointment for delivery of check.

(d) Contact IRS about decertification to State.

B. Client Has Little or No Money (Or Assets); Needs to Travel Outside the United States

1. Refer to low income clinic: resources to deal with low income clients. Clinics will need to develop relationships with the Internal Revenue Service.

2. Refer to bankruptcy lawyer

   (a) Get a copy of filed bankruptcy petition.

   (b) Call IRS and deliver copy of Taxpayer’s bankruptcy petition by facsimile. The fax cover letter should expressly request the issuance of a Notice of Reversal of the Certification based on the filing of the bankruptcy.

C. Client and/or Tax Professional Afraid ("Scared") of Bankruptcy

1. Get a decent retainer.

2. Prepare a request for Installment Agreement or Offer In Compromise.
“CERTIFYING”
A SERIOUSLY DELINQUENT TAX DEBT:
IRC §7345 AND THE IRS

EXHIBIT A

CP508C

Notice of Certification
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.

Billing Summary

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
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<td>Amount you owe</td>
<td>$85,099.95</td>
</tr>
<tr>
<td>Additional penalty charges</td>
<td>5,000.00</td>
</tr>
<tr>
<td>Additional interest charges</td>
<td>7,878.55</td>
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<tr>
<td>Amount due by March 1, 2018</td>
<td>$97,978.55</td>
</tr>
</tbody>
</table>

What you need to know

- 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 $50,000 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.

<table>
<thead>
<tr>
<th>TIN</th>
<th>Tax period ending</th>
<th>Form number</th>
<th>Amount you owed</th>
<th>Additional interest</th>
<th>Additional penalty</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>NNN-NN-NNNN</td>
<td>12/31/2013</td>
<td>1040</td>
<td>$17,258.00</td>
<td>$2,020.16</td>
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<tr>
<td>NNN-NN-NNNN</td>
<td>12/31/2015</td>
<td>1040</td>
<td>$47,842.00</td>
<td>$4,858.39</td>
<td>$3,350.00</td>
<td>$56,050.39</td>
</tr>
<tr>
<td>NN-NNNNNNNN</td>
<td>03/31/2015</td>
<td>941</td>
<td>$20,000.00</td>
<td>$1,000.00</td>
<td>$500.00</td>
<td>$21,500.00</td>
</tr>
</tbody>
</table>
Penalties

We are required by law to charge any applicable penalties.

Failure-to-pay

When you pay your taxes after the due date, we charge a penalty. Initially, the penalty is 1/2% of the unpaid tax for each month or part of a month you don’t pay your tax. The penalty can’t be more than 25% of the tax paid late. We count part of a month as a full month.

For months beginning after December 31, 1999, the failure to pay tax penalty (FTP) for individuals who file a tax return on or before the due date (including extensions), is limited to half the usual rate (0.25% rather than 0.5%) for any month in which an Installment Payment Agreement is in effect.

If we issue a Notice of Intent to Levy and you don’t pay the balance due within 10 days from the date of the notice, the penalty increases to 1% a month. (Internal Revenue Code Section 6651(d)).

For a detailed calculation of your penalty charges, call 800-829-3603.

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 address shown above. For a copy of the form, 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 800-829-3676.

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/psro/psro.jsf. IRS Publication 4134 provides a listing of Low Income Taxpayer Clinics (LITCs) and is available at www.irs.gov. Also, see the LITC 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

Continued on back...
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.
Return this page with your payment

Your billing details

<table>
<thead>
<tr>
<th>TIN</th>
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<td>$500.00</td>
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</table>

- Make your check or money order payable to the “United States Treasury.”
- Write the TINs listed in the "Your billing details" section above on your payment and return this page of the notice with your payment.
- Send your payment and this page of the notice to:

  Internal Revenue Service
  Attn: Passport
  P.O. Box 8208
  Philadelphia, PA 19101-8208
“CERTIFYING”
A SERIOUSLY DELINQUENT TAX DEBT:
IRC §7345 AND THE IRS

EXHIBIT B

Understanding Your CP508C

(The IRS Explanation)
The IRS has identified your tax debt as meeting the definition of "seriously delinquent" in Internal Revenue Code Section 7345, and provided that information to the State Department.

The State Department generally will not renew your passport or issue a new passport to you after receiving this certification from the IRS, and they may remove or place limitations on your current passport.

What you need to do

- Read your notice carefully. It explains the amount due, due date, what you need to know, and what you need to do to prevent the State Department from denying, revoking, or limiting your passport.
- If you have any questions or disagree with the notice, please contact us within 30 days of the date of the notice at the toll free number listed on the top right corner.
- Keep this notice in your permanent records.

You may want to

Learn more about your payment options and how to make a payment arrangement.

Learn more about how the certification of your tax debt as seriously delinquent might cause your passport to be denied.

Answers to common questions

Why am I getting this notice?
The IRS has identified your tax debt as meeting the definition of "seriously delinquent" in Internal Revenue Code Section 7345, and provided that information to the State Department.

How does this affect me?
Upon receiving certification of seriously delinquent tax debt, the State Department may revoke your passport or limit it to return travel to the U.S. They also will deny passport applications. If they take any of these actions, they will notify you in writing.

What is seriously delinquent tax debt?
Seriously delinquent tax debt is an individual's unpaid, legally enforceable federal tax debt totaling more than $51,000 (including interest and penalties) for which:

https://www.irs.gov/individuals/understanding-your-cp5080c-notice
• Notice of federal tax lien has been filed and all administrative remedies under Internal Revenue Code Section 6320 have lapsed or been exhausted, or
• A levy has been issued.

What do I need to do to have this certification reversed?
The IRS will reverse the certification when:
• The tax debt is fully satisfied or becomes legally unenforceable.
• The tax debt is no longer seriously delinquent.
• The certification is erroneous.

If I can't pay the full amount I owe, what can I do to reverse the seriously delinquent certification so I can keep my U.S. passport?
A previously certified debt is no longer seriously delinquent when:
• You and the IRS enter into an installment agreement allowing you to pay the debt over time.
• The IRS accepts an offer in compromise to satisfy the debt.
• The Justice Department enters into a settlement agreement to satisfy the debt.
• Collection is suspended because you request innocent spouse relief under Internal Revenue Code Section 6015.
• You make a timely request for a collection due process hearing in connection with a levy to collect the debt.

If I believe the certification was made in error or don't agree with the tax debt amount, whom do I contact?
If you believe the certification was made in error or disagree with the tax amount, you should call the number listed on the top right corner of your notice.

If you've already paid the tax debt, please send proof of that payment to the address on your notice.

How long will it take to get my U.S. passport after the certification is reversed?
Once you've resolved your tax problem with the IRS, the IRS will reverse the certification within 30 days of the resolution and provide notification to the State Department.

If I recently filed my tax return for the current year and expect a refund to pay my liability in full, will this resolve my passport issue?
Yes. The IRS will apply the refund to the debt. If the refund is sufficient to satisfy your seriously delinquent tax debt, the certification will be reversed.

If I already have a U.S. passport, does this mean I can no longer use my passport to travel?
No. You can use your passport until you're notified by the State Department that it's taking action to revoke or limit your passport.

I'm a U.S. citizen living overseas and have plans to return to the U.S. Will I be able to return?
Yes. Under Internal Revenue Code Section 2714(e)(2)(B), if the State Department decides to revoke your passport, they may either limit your passport only for return travel to the U.S., or issue you a limited passport that only permits return travel.

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https://www.irs.gov/individuals/understanding-your-cp608c-notification