



Tax Reduction Letter

[CLICK HERE](#) to return to the home page

Understanding Your CP508C 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.

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 must 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 or revoked](#).

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 \$50,000 (including interest and penalties) for which:

- 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

The IRS will notify the State Department that the certification was reversed within 30 days of the reversal. Please contact the National Passport Information Center at 877-487-2778 for more information about the status of your passport.

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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