



Understanding Your CP508C Notice

What this notice is about

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 U.S. Department of State.

The U.S. Department of State generally will not renew your passport or issue a new passport to you after receiving this certification from the IRS, and they may revoke 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 U.S. Department of State from denying, revoking, or limiting your passport.
- If you have any questions or disagree with the notice, contact us within 30 days from the date of the notice at the toll-free number at 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](#).

Frequently asked 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 U.S. Department of State.

Reference Tools

- [Publication 1, Your Rights as a Taxpayer](#) [PDF](#)
- [Publication 594, The IRS Collection Process](#) [PDF](#)
- [Full list of tax forms and instructions](#)

Need Help?

- Call the number listed on the top right corner of your notice if you have questions or feel your tax debt was certified in error.
- Contact the National Passport Information Center at [877-](#)

How does this affect me?

Upon receiving certification of seriously delinquent tax debt, the U.S. Department of State 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 \$54,000 (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 U.S. Department of Justice 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.


Additionally, a certified debt is no longer seriously delinquent for any taxpayer:

- Who is in [bankruptcy](#)
- Who is identified by the IRS as a victim of [tax-related identity theft](#)
- Whose account the IRS has determined is [currently not collectible](#) due to hardship
- Who is located within a [federally declared disaster area](#)
- Who has a request pending for an [installment agreement](#) with the IRS
- Who has a pending [offer in compromise](#) with the IRS
- Who has an IRS-accepted adjustment that will satisfy the debt in full

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 at the top right corner of your notice.

[487-2778](tel:487-2778) for more information about the status of your passport.

- Authorize someone (such as an accountant) to contact the IRS on your behalf using [Form 2848, Power of Attorney and Declaration of Representative](#) .
- See if you qualify for help from a [Low Income Taxpayer Clinic](#).

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 U.S. Department of State.

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, we will reverse the certification.

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 U.S. Department of State 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 U.S. Department of State 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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