



# Individuals who need passports for imminent travel should contact IRS promptly to resolve tax debt

---

IR-2019-23, February 27, 2019

WASHINGTON — The Internal Revenue Service today reiterated its warning that taxpayers may not be able to renew a current passport or obtain a new passport if they owe federal taxes. To avoid delays in travel plans, taxpayers need to take prompt action to resolve their tax issues.

In January of last year, the IRS began implementing new procedures affecting individuals with “seriously delinquent tax debts.” These new procedures implement provisions of the Fixing America’s Surface Transportation (FAST) Act. The law requires the IRS to notify the State Department of taxpayers the IRS has certified as owing a seriously delinquent tax debt, which is \$52,000 or more. The law also requires State to deny their passport application or renewal. If a taxpayer currently has a valid passport, the State Department may revoke the passport or limit ability to travel outside the United States.

When the IRS certifies a taxpayer to the State Department as owing a seriously delinquent tax debt, they receive a Notice CP508C from the IRS. The notice explains what steps a taxpayer needs to take to resolve the debt. Please note, the IRS doesn’t send copies of the notice to powers of attorney. IRS telephone assistants can help taxpayers resolve the debt, for example, they can help taxpayers set up a payment plan or make them aware of other payment alternatives. Taxpayers shouldn’t delay because some resolutions take longer than others, such as adjusting a prior tax assessment.

When a taxpayer no longer has a seriously delinquent tax debt, because they paid it in full or made another payment arrangement, the IRS will reverse the taxpayer’s certification within thirty days. State will then remove the certification from the taxpayer’s record, so their passport won’t be at risk under this program. The IRS can expedite the decertification notice to the State Department for a taxpayer who resolves their debt, has a pending passport application and has imminent travel plans or lives abroad with an urgent need for a passport.

A taxpayer with a seriously delinquent tax debt is generally someone who owes the IRS more than \$52,000 in back taxes, penalties and interest for which the IRS has filed a Notice of Federal Tax Lien and the period to challenge it has expired or the IRS has issued a levy.

Before denying a passport renewal or new passport application, the State Department will hold the taxpayer’s application for 90 days to allow them to:

- Resolve any erroneous certification issues,
- Make full payment of the tax debt, or
- Enter a satisfactory payment arrangement with the IRS.

## Ways to Resolve Tax Issues

There are several ways taxpayers can avoid having the IRS notify the State Department of their seriously delinquent tax debt. They include the following:

- Paying the tax debt in full,
- Paying the tax debt timely under an approved installment agreement,
- Paying the tax debt timely under an accepted offer in compromise,
- Paying the tax debt timely under the terms of a settlement agreement with the Department of Justice,
- Having requested or have a pending collection due process appeal with a levy, or
- Having collection suspended because a taxpayer has made an innocent spouse election or requested innocent spouse relief.

## Relief programs for unpaid taxes

Frequently, taxpayers qualify for one of several relief programs including the following:

- **Payment agreement.** Taxpayers can ask for a [payment plan](#) with the IRS by filing [Form 9465](#). Taxpayers can download this form from IRS.gov and mail it along with a tax return, bill or notice. Some taxpayers can use the [online payment agreement](#) to set up a monthly payment agreement.
- **Offer in compromise.** Some taxpayers may qualify for an [offer in compromise](#), an agreement between a taxpayer and the IRS that settles the tax liability for less than the full amount owed. The IRS looks at the taxpayer's income and assets to decide the taxpayer's ability to pay. Taxpayers can use the [Offer in Compromise Pre-Qualifier](#) tool to help them decide whether they're eligible for an offer in compromise.

Subject to change, the IRS also will not certify a taxpayer as owing a seriously delinquent tax debt or will reverse the certification for a taxpayer:

- Who is in bankruptcy,
- Who is deceased,
- 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 with the IRS for an installment agreement,
- Who has a pending offer in compromise with the IRS, or
- Who has an IRS accepted adjustment that will satisfy the debt in full.

For taxpayers serving in a combat zone who owe a seriously delinquent tax debt, the IRS postpones notifying the State Department of the delinquency and the taxpayer's passport is not subject to denial during the time of service in a combat zone.

For [more on these procedures and the law](#) visit IRS.gov. The IRS first announced this matter in IRS news release [IR-2018-7](#) on Jan. 16, 2018.