



Department of the Treasury  
Internal Revenue Service

[REDACTED]

[REDACTED]

	WI
Notice	CP508C
Notice date	[REDACTED]
Taxpayer ID number	[REDACTED]
To contact us	Phone [REDACTED] International [REDACTED]

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## Notice of certification of your seriously delinquent federal tax debt to the State Department

### Amount due: [REDACTED]

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 FAST Act generally prohibits the State Department from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt.

We have transmitted the certification to the State Department that your tax debt is seriously delinquent.

We show that you still owe [REDACTED]. This amount includes penalty and interest computed to 30 days from the date of this notice.

This notice only includes the portion of your tax debt that has been certified to the State Department as seriously delinquent, as defined below. You may have additional tax debt that is not included in this notice.

### Billing Summary

Amount of seriously delinquent tax debt owed	[REDACTED]
Additional penalty charges	[REDACTED]
Additional interest charges	[REDACTED]
<b>Amount due by May 31, 2020</b>	<b>\$ [REDACTED]</b>

### What you need to know

Seriously delinquent tax debt is tax debt (including penalties and interest) totaling more than \$54,000\* for which:

- 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 \$54,000 threshold is adjusted yearly for inflation.

If you apply for a passport or passport renewal, the U.S. 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 U.S. Department of State 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](http://www.irs.gov/payments) for more payment options.

Make your check or money order payable to the “United States Treasury.” Write your taxpayer ID numbers (TINs) listed in “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 federal 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:**  
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 file an administrative claim or otherwise contact the IRS to resolve the erroneous certification issue before filing suit in the U.S. Tax Court or a U.S. District Court.  
If you request innocent spouse relief under IRC 6015 for unpaid taxes listed below, we will reverse our certification.  
For additional information on determining seriously delinquent tax debt for certification or decertification, please visit [www.irs.gov/passport](http://www.irs.gov/passport).  
After we notify the U.S. Department of State that we’ve reversed the certification, the State Department will no longer deny, revoke, or limit your passport for tax reasons.

**If you have a power of attorney**  
You will need to contact your authorized representative directly since we will not send this notice to him or her.

Your billing details

TIN	Tax period ending	Form number	Amount you owe	Additional interest	Additional penalty	Total

<b>Penalties</b>	We are required by law to charge any applicable penalties.
<b>Failure-to-pay</b>	<p>We assess a 1/2% monthly penalty for not paying the tax you owe by the due date. We base the monthly penalty for paying late on the net unpaid tax at the beginning of each penalty month following the payment due date for that tax. This penalty applies even if you filed the return on time. We charge the penalty for each month or part of a month the payment is late; however, the penalty can't be more than 25% in total.</p> <ul style="list-style-type: none"><li>• The due date for payment of the tax shown on a return generally is the return due date, without regard to extensions.</li><li>• The due date for paying increases in tax is within 21 days of the date of our notice demanding payment (10 business days if the amount in the notice is \$100,000 or more).</li></ul> <p>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 for paying late increases to 1% per month. For individuals who filed on time, the penalty decreases to 1/4% per month while an approved installment agreement with the IRS is in effect for payment of that tax. (Internal Revenue Code Section 6651)</p> <p>For a detailed calculation of your penalty charges, call <span></span></p>
<b>Removal or reduction of penalties</b>	<p>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:</p> <ul style="list-style-type: none"><li>• Identify which penalty charges you would like us to reconsider (e.g., 2016 late filing penalty).</li><li>• For each penalty charge, explain why you believe it should be reconsidered.</li></ul> <p>If you write us, include a signed statement and supporting documentation for penalty abatement request.</p> <p>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).</p>
<b>Removal of penalties due to erroneous written advice from the IRS</b>	<p>If you were penalized based on written advice from the IRS, we will remove the penalty if you meet the following criteria:</p> <ul style="list-style-type: none"><li>• You wrote us asking for written advice on a specific issue.</li><li>• You gave us complete and accurate information.</li><li>• You received written advice from us.</li><li>• You reasonably relied on our written advice and were penalized based on that advice.</li></ul> <p>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 <a href="http://www.irs.gov">www.irs.gov</a> or call 800-TAX-FORM (800-829-3676).</p>

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## 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 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

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## Additional information

- Visit [www.irs.gov/cp508c](http://www.irs.gov/cp508c)
- For tax forms, instructions, and publications, visit [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs) 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 helps taxpayers and protects taxpayers' rights. TAS can offer you help if your tax problem is causing a financial difficulty, you've tried but been unable to resolve your issue with the IRS, or you believe an IRS system, process, or procedure isn't working as it should. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. To learn more, visit [www.taxpayeradvocate.irs.gov](http://www.taxpayeradvocate.irs.gov) or call 877-777-4778.
- Tax professionals who are independent from the IRS may be able to help you. Low Income Taxpayer Clinics (LITCs) can represent low-income persons before the IRS or in court. LITCs can also help persons who speak English as a second language. Any services provided by an LTC must be for free or a small fee. To find an LTC near you:
  - Go to [www.taxpayeradvocate.irs.gov/litcmap](http://www.taxpayeradvocate.irs.gov/litcmap);
  - Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at [www.irs.gov/forms-pubs](http://www.irs.gov/forms-pubs), or
  - Call the IRS toll-free at 800-829-3676 and ask for a copy of Publication 4134.

State bar associations, state or local societies of accountants or enrolled agents, or other nonprofit tax professional organizations may also be able to provide referrals.

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



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Return this page with your payment

Your billing details

TIN	Tax period ending	Form number	Amount you owe	Additional interest	Additional penalty	Total

- 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