



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

5.19.25

OCTOBER 10, 2024

## EFFECTIVE DATE

(10-10-2024)

## PURPOSE

- (1) This transmits revised IRM 5.19.25, *Liability Collection, Passport Program*.

## MATERIAL CHANGES

- (1) IRM 5.19.25, *Liability Collection, Passport Program*, updated to provide clarification and expansion of existing material. The following table illustrates changes within this IRM revision:

Number	IRM Section	Description of Change
1	Throughout	Editorial changes as required for new organizational titles related to Inflation Reduction Act and removal of naked links.

## EFFECT ON OTHER DOCUMENTS

IRM 5.19.25, dated 1/24/2024, is superseded.

## AUDIENCE

Small Business/Self-Employed (SB/SE) revenue officers and other collection caseworkers, SB/SE and Taxpayer Services (TS) Compliance, TS Accounts Management (AM) and Field Assistance (FA) employees who process balance due responses.

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5.19.25

Passport Program

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5.19.25.1  
(10-10-2024)  
**Program Scope and  
Objectives**

- (1) **Purpose:** This IRM provides procedural guidance and instructions for working passport certification balance due cases in response to written, phone and face-to-face taxpayer contacts.
- (2) **Audience:** These procedures and guidance apply to SB/SE Field Collection (FC) revenue officers, group managers, field compliance managers (FCM)/ territory managers (TM), area directors, and SB/SE and TS employees responsible for processing balance due responses in the following functions:
  - Automated Collection System (ACS) and ACS Support (ACSS)
  - Compliance Services Collection Operation (CSCO)
  - Field Assistance (FA) Offices
  - Accounts Management (AM)
- (3) **Policy Owner:** Director, Collection Policy, SB/SE
- (4) **Program Owner:** Collection Policy, SB/SE, Insolvency (INS)
- (5) **Primary Stakeholders:**
  - SB/SE Collection employees in FC, ACS, ACSS, and CSCO functions
  - AM employees
  - FA employees
- (6) **Program Goals:** This IRM provides fundamental knowledge and procedural guidance for employees who work passport certification related cases. By following the processes and procedures provided by this IRM, employees will correctly address and process passport certification cases and respond to taxpayers in accordance with IRS policy and procedures.

5.19.25.1.1  
(08-12-2020)  
**Background**

- (1) This IRM provides guidance and procedures for implementing code section IRC 7345 that was created by the FAST Act, signed into law December 4, 2015. The procedures contained in this section provide guidance for employees to respond to passport certification issues and help taxpayers resolve their outstanding balance due accounts.

5.19.25.1.2  
(08-12-2020)  
**Authority**

- (1) The authority for this IRM is Title 26 of the United States Code, IRC 7345, *Revocation or Denial of Passport in Case of Certain Tax Delinquencies*.

5.19.25.1.3  
(08-12-2020)  
**Roles and  
Responsibilities**

- (1) The Director, Collection Policy, is responsible for all policy and procedures related to balance due programs. They are responsible for overseeing program coordination for Field and Campus collection procedures.
- (2) FC group managers, FCMs/TMs and area directors are responsible for ensuring compliance with the guidance and procedures described in this IRM.
- (3) The campus operations manager is responsible for managing remote collection activities including telephone, correspondence and face-to-face transactions, following the procedures in this IRM.
- (4) The campus department manager is responsible for overseeing team and employee responses to taxpayer inquiries and responses concerning balances due.

- (5) The campus team manager is responsible for overseeing employee responses to taxpayer inquiries and responses concerning balances due, following the procedures in this IRM.
- (6) Employees who work balance due accounts and respond to taxpayer inquiries concerning balance due accounts and passport certification issues are responsible for following the procedures in this IRM.

5.19.25.1.4  
(08-12-2020)  
**Program Management  
and Review**

- (1) **Program Reports:** The following weekly reports are generated and available in Business Operating Environment (BOE) and assist with evaluating the performance of the passport program:
  - Certified Taxpayers Report
  - Decertified Taxpayers Report
- (2) **Program Effectiveness:** Headquarters Collection Policy and Collection Operations conduct program reviews as necessary to verify compliance with IRM requirements, address TIGTA/GAO findings, and address any trends and opportunities for improvement.

5.19.25.1.5  
(08-12-2020)  
**Program Controls**

- (1) CP 508C and lists of passport certifications will be retained for 15 years from date of issuance.
- (2) Access to BOE reports is limited to passport analysts.

5.19.25.1.6  
(08-12-2020)  
**Terms/Definitions/  
Acronyms**

- (1) Refer to IRM 5.19.25.2.1, *Passport Certification Terms*, for definitions of passport certification terms.

**Acronyms**

Acronym	Definition
AC	Action Code
ACA	Affordable Care Act
ACS	Automated Collection System
ACSS	Automated Collection System Support
AGI	Adjusted Gross Income
AM	Accounts Management
Bal Due	Balance Due
BMF	Business Master File
CAP	Collection Appeals Program
CC	Command Code
CCP	Centralized Case Processing
CCS	Campus Compliance Services
CDP	Collection Due Process
CI	Criminal Investigation

Acronym	Definition
CNC	Currently Not Collectible
CP	Computer Paragraph
CSCO	Compliance Services Collection Operations
CSED	Collection Statute Expiration Date
DOS	U.S. Department of State
DETL	Disqualified Employment Tax Levy
EH	Equivalent Hearing
FA	Field Assistance
FAST	Fixing America's Surface Transportation Act
FC	Field Collection
FEDCON	Federal Contractor
IA	Installment Agreement
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
MFT	Master File Transaction
NFTL	Notice of Federal Tax Lien
OIC	Offer in Compromise
SB/SE	Small Business/Self Employed Division
SFR	Substitute for Return
SRP	Shared Responsibility Payment
SSN	Social Security Number
TAC	Taxpayer Assistance Center
TC	Transaction Code
TIN	Taxpayer Identification Number
TS	Taxpayer Services Division

5.19.25.1.7  
(01-24-2024)

**Related Resources**

(1) Web resources:

- *IRS.gov passport page*
- *Passport Program Knowledge Base page*

5.19.25.2  
(08-12-2020)  
**Passport Certification  
Overview**

- (1) IRC 7345 requires the IRS to notify the DOS that an individual is certified as owing a seriously delinquent tax debt. Upon certification, the DOS is responsible for taking action to deny, revoke or limit a passport.
- (2) The IRS Commissioner has delegated the authority for certification or reversal of a certification to the Division Commissioner, SB/SE.
- (3) When this notification of certification is received from the IRS, the DOS is generally required to deny the certified individual a U.S. passport (or renewal of a U.S. passport) or may revoke or limit any U.S. passport previously issued to that individual. The DOS has the sole authority for denying, revoking, or limiting a U.S. passport of a certified individual. The IRS may request the DOS consider revoking a U.S. passport of a certified individual; however, **the decision to revoke a passport of a certified taxpayer lies solely with the DOS.** The DOS may act on its own initiative to revoke a passport. The passport of any certified taxpayer may be revoked by the DOS without additional advance notice to the taxpayer or the IRS.
- (4) Passport certification is separate and distinct from obtaining passport information from the United State Passport Office in connection with an official investigation. See IRM 5.1.18.12.1, *Requesting a Passport Check*, for procedures on how to request a passport check.

5.19.25.2.1  
(01-24-2024)  
**Passport Certification  
Terms**

- (1) The following terms and definitions are used frequently in the Passport Certification Program:
  - **Certification:** This refers to the process by which a taxpayer's account is systemically identified by the IRS as having a seriously delinquent tax debt and notification is systemically sent to the taxpayer and the DOS. When this notification is received from the IRS, the DOS is responsible for action with respect to denying that individual's application for a U.S. passport or renewal on the basis of a seriously delinquent tax debt.
  - **Decertification:** This refers to the process by which the passport certification on a taxpayer's account is systemically reversed. Notice of the reversal of certification is systemically sent to the taxpayer and the DOS.
  - **Denial of Application for Passport or Renewal:** Pursuant to IRC 7345, the IRS is required to notify the DOS when an individual is certified as owing a seriously delinquent tax debt. The DOS generally will not issue or renew a U.S. passport to a certified individual after receiving notice of the certification from the IRS.
  - **Discretionary Exclusion:** For the purpose of passport certification, categories of tax debt listed in IRM 5.19.25.5, *Discretionary Exclusions from Certification*, are excluded from certification even if the debt meets the criteria of seriously delinquent tax debt. The term "discretionary exclusion" does **not** mean IRS employees have discretion in applying these exclusions. The IRS made a policy decision that discretionary exclusions apply to all taxpayers who meet the exclusion criteria.
  - **Reversal of Certification:** See "Decertification" above.
  - **Revocation:** An action taken by the DOS to rescind a taxpayer's passport under their sole authority.
  - **Seriously Delinquent Tax Debt:** For the purpose of passport certification, a seriously delinquent tax debt is the unpaid, legally enforceable federal tax liability, which has been assessed and meets the other conditions listed in IRM 5.19.25.3, *Seriously Delinquent Tax Debt*.



- **Statutory Exclusion:** For the purpose of passport certification, categories of tax debt listed in IRC 7345 are excluded from certification even if the debt meets the criteria of seriously delinquent tax debt. See IRM 5.19.25.4, *Statutory Exclusions from Certification*.

5.19.25.3  
(01-24-2024)  
**Seriously Delinquent Tax Debt**

- (1) For the purpose of passport certification, seriously delinquent tax debt is the unpaid, legally enforceable federal tax liability, which has been assessed, of an individual totaling more than \$50,000 for which:

- A levy has been made pursuant to IRC 6331 **or**
- A Notice of Federal Tax Lien (NFTL) has been filed pursuant to IRC 6323 and all administrative remedies under IRC 6320 have lapsed or been exhausted.

**Note:** When a Collection Due Process (CDP) Lien hearing is timely requested, or pending, in connection with the filing of an NFTL, the taxpayer's remedies under IRC 6320 have not been exhausted until the CDP hearing (and any appeals of the determination) have been concluded. If no CDP Lien hearing is requested for the NFTL, the above criteria is met once the time period for requesting a timely CDP hearing has lapsed.

**Note:** A pending or requested Equivalent Hearing (EH) in connection with the filing of an NFTL, as described in IRM 5.1.9.3.2.2, *Equivalent Hearing (EH) and Timeliness of EH Requests*, and in IRM 5.19.8.4.3, *Equivalent Hearing (EH) Requests and Timeliness of EH Requests*, will not preclude a liability from being considered a seriously delinquent tax debt.

- (2) The \$50,000 threshold, which is indexed yearly for inflation, is the aggregate unpaid balance of assessment. The unpaid balance of assessment includes tax and assessed interest and penalties. It does not include accrued interest and penalty.

**Note:** The current threshold amount can be found on *IRS.gov passport page*.

**Caution:** Once the taxpayer is properly certified, paying the account below the threshold amount indexed for inflation effective at the time of certification will **not** result in decertification. Certification will not be reversed unless **all** certified modules have been fully satisfied (e.g. status 12), become legally unenforceable, or meet the criteria for reversal in accordance with IRM 5.19.25.10, *Reversal of Certification*.

- (3) Unless otherwise listed as statutory or discretionary exclusions in IRM 5.19.25.4, *Statutory Exclusions from Certification*, or IRM 5.19.25.5, *Discretionary Exclusions from Certification*, a seriously delinquent tax debt includes, but is not limited to, tax assessments made under an individual's taxpayer identification number (SSN or EIN) such as U.S. individual income taxes, trust fund recovery penalties, business taxes for which the individual is liable and other civil penalties. This does not include other non-tax liabilities such as:

- ACA assessments, Individual Shared Responsibility Payments (SRP) modules (MFT 35 or 65)
- Employer Shared Responsibility Payments (ESRP) modules (MFT 43)

- Criminal Restitution assessments (MFT 31 with unreversed TC 971 AC 102)
- Child Support Obligations (NMF MFT 59)
- Report of Foreign Bank and Financial Accounts (FBAR) assessments

**Note:** FBAR penalties are asserted under Title 31 as a non-tax debt and do not appear on IDRS. They are tracked on a separate database in Detroit where payments are posted and notices generated.

5.19.25.4  
(01-24-2024)

#### Statutory Exclusions from Certification

- (1) IRC 7345(b)(2) *excludes* the following tax debt from the determination of seriously delinquent tax debt, even if it meets the criteria in IRM 5.19.25.3, *Seriously Delinquent Tax Debt*:
  - a. Debt that is being paid in a timely manner as part of an installment agreement (IA) (unreversed transaction code TC 971 AC 063)
 

**Exception:** Although some short term payment plans (TC 971 AC 899) and continuous wage levies (TC 971 AC 898) are monitored in status 60 on IDRS, they are **not** IAs and **do not** meet the criteria for this exclusion.
  - b. Debt that is being paid in a timely manner as part of an offer in compromise (OIC) accepted by the IRS (unreversed TC 780)
  - c. Debt that is being paid in a timely manner as part of a settlement agreement entered into with the Department of Justice
  - d. Debt in connection with a levy for which collection is suspended for a timely requested or pending CDP Hearing under IRC 6330 (unreversed TC 520 Closing Code 76/77 or TC 971 AC 275)
 

**Exception:** An EH (unreversed TC 971 AC 278) in connection with a levy to collect the debt **does not** meet the criteria for this exclusion, as described in IRM 5.1.9.3.2.2, *Equivalent Hearing (EH) and Timeliness of EH Requests*, and in IRM 5.19.8.4.3, *Equivalent Hearing (EH) Requests and Timeliness of EH Requests*.
  - e. Debt on which collection has been suspended due to a claim for innocent spouse relief under IRC 6015 (unreversed TC 971 AC 065)
- (2) Certification is postponed under IRC 7508(a)(3) for taxpayers serving in a combat zone (–C freeze caused by unreversed TC 500 Closing Code 52, 54 or 56). See IRM 5.19.10.6.4, *Combat Zone Computation of Suspense Period*. For taxpayers serving in a combat zone who owe a seriously delinquent tax debt, the IRS postpones notifying the DOS.

5.19.25.5  
(01-24-2024)

#### Discretionary Exclusions from Certification

- (1) IRC 7345 provides the IRS discretion to exclude categories of tax debt from certification, even if the debt meets the criteria in IRM 5.19.25.3, *Seriously Delinquent Tax Debt*. The following categories of tax debt will be excluded from the determination of seriously delinquent tax debt of the IRS:
  - a. Debt that IRS determined is currently not collectible (CNC) due to hardship (unreversed TC 530 Closing Code 24-32)
  - b. Debt that IRS determined resulted from identity theft (unreversed TC 971 AC 522, 523, and 525)

- c. Debt of a taxpayer in bankruptcy (unreversed TC 520 Closing Code 60-67, 81-89 (excluding Closing Code 82))
- d. Debt of a deceased taxpayer (TC 540 and/or TC 530 Closing Code 08 present, along with date of death (DOD) displayed on command code CC INOLES)

**Note:** On a joint account, **only** the deceased individual is excluded from certification.

- e. Debt that is included in a pending OIC (unreversed TC 480)
- f. Debt that is included in a pending IA (unreversed TC 971 AC 043)
- g. Debt with a pending adjustment that will full pay the tax period (unreversed TC 470 Closing Code 90)
- h. Taxpayers in a disaster zone (-O freeze, unreversed TC 971 AC 87)

**Note:** The TC 971 AC 87 will be on CC ENMOD, IMFOLE, or BMFOLE

**Note:** New certifications will be suspended for taxpayers in a disaster zone indicated with a -S freeze. However, previously certified taxpayer accounts will not be decertified by the -S freeze.

- (2) These discretionary exclusion categories are subject to change in the future. A discretionary exclusion does not mean IRS employees have discretion in applying exclusions. The IRS made a policy decision that discretionary exclusions apply to all taxpayers who meet the exclusion criteria.

5.19.25.6

(08-12-2020)

#### Identification of Levy on Certified Accounts

- (1) As described in IRM 5.19.25.3, *Seriously Delinquent Tax Debt*, the issuance of a levy is one of the criteria for certifying a tax debt as seriously delinquent. TC 971 AC 640 has been created to identify tax periods for which levy action has occurred. As of January 1, 2017, this TC is systemically uploaded the first time a module is included on levy actions.
- (2) The systemic input of TC 971 AC 640 to identify levy action on the taxpayer's account is delayed for eight weeks if the taxpayer is given post-levy CDP rights the first time the module is included on a levy. This will allow the taxpayer time to appeal.

**Note:** For purposes of passport certification, for modules in which the first levy is manually issued after December 2016, the revenue officer must request a manual input of TC 971 AC 640. Submit Form 4844 to CCP for each module included on a manual levy that does not already have a TC 971 AC 640 posted on IDRS. Request the manual input of TC 971 AC 640 only after the taxpayer's right to a post-levy CDP hearing has expired or the CDP hearing is resolved.

- (3) Once levy action has occurred on a module, employees will generally not need to take any further steps for the levy action to be identified.
- (4) The following are examples from IRC 6330(f) and (h) in which the IRS may serve a levy to collect taxes prior to giving the taxpayer pre-levy CDP rights:
  - a. Jeopardy levy
  - b. Disqualified employment tax levy (DETL)
  - c. Federal contractor (FEDCON) levy
  - d. Levy on a state (State Income Tax Levy Program (SITLP) to collect a federal tax liability from a state tax refund

**Note:** For purposes of passport certification, a state income tax refund levy will not be recognized as a levy until CDP notification is provided.

5.19.25.7  
(01-24-2024)

**Identification of Certified Seriously Delinquent Tax Debt**

- (1) Seriously delinquent tax debt will be identified as certified by an unreversed TC 971 AC 641 (*Passport - certified seriously delinquent tax debt*) on each module of a taxpayer's account eligible for certification. The TC 971 AC 641 will be added to CC ENMOD, TXMODA, IMFOLE, BMFOLE, IMFOLT, and BMFOLT identifying the certified individual by their SSN and the date of their certification notice.
- (2) Each individual identified as certified will be systemically sent a certification notice, CP 508C, *Notice of Certification of Your Seriously Delinquent Federal Tax Debt*, displaying each certified module balance. The notice will be sent to the individual's last known address. The issuance of a CP 508C will be displayed in the notice history section of CC TXMODA. Except in the circumstances described in IRM 5.19.25.8.1, *Taxpayer Notification of Subsequent Certified Modules*, certified taxpayers should only receive one certification notice.
- (3) On a joint module where both the primary and secondary taxpayers are identified as certified, each individual will have their own TC 971 AC 641.

**Caution:** The TC 971 AC 641 and the CP508C are systemically created. Employees should not manually input TC 971 AC 641 or attempt to manually generate CP 508C.

- (4) Taxpayer certifications will be provided systemically to the DOS on a weekly basis.
- (5) A certified module is reversed when it meets one of the conditions listed in IRM 5.19.25.10, *Reversal of Certification*. When the module is identified as meeting one of the conditions for reversal of certification, the TC 971 AC 641 will systemically reverse with a TC 972 AC 641.
- (6) Each taxpayer's certification stands on its own. A taxpayer will be decertified when the last certified module is reversed with a TC 972 AC 641 FINAL in the miscellaneous TXMODA field on the last certified module. A decertified taxpayer will be sent a reversal of certification notice, CP 508R, *Reversal of Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the U.S. Department of State*. On a joint account where both the primary and secondary taxpayers are identified as certified, each individual will have their own TC 972 AC 641 to reverse the certification.
- (7) The CP 508R will be shown in the notice history section of CC TXMODA. The TC 972 AC 641 indicating reversal of certification will be displayed on CC ENMOD, TXMODA, IMFOLE, BMFOLE, IMFOLT, and BMFOLT, and reflect the SSN of the decertified individual and date of the decertification (reversal of certification) notice. On a weekly basis, IRS will systemically inform the DOS regarding each newly decertified taxpayer.

5.19.25.8  
(01-24-2024)

**Taxpayer Notification**

- (1) The IRS is required to notify the taxpayer in writing at the time the certification of seriously delinquent tax debt is made to the DOS. CP 508C is sent to the taxpayer to notify them that they were certified.

- (2) The IRS Commissioner approval is required for certification and may only be re-delegated to the Division Commissioner of an operating division or to the Chief Tax Compliance Officer.
- (3) The CP 508C may identify more than one TIN related to a specific taxpayer. Both the liabilities of the IMF and BMF accounts may be used to determine whether the taxpayer meets the certification threshold.
- (4) The IRS is also required to notify the taxpayer in writing at the time the certification is reversed. CP 508R, *Reversal of Notice of Certification of Your Seriously Delinquent Federal Tax Debt to the U.S. Department of State*, is sent to the taxpayer to notify them they were decertified.

**Note:** The CP 508R is systemic and cannot be manually reproduced.

- (5) The IRS will send these notices systemically by regular mail to the taxpayer's last known address.

5.19.25.8.1  
(08-12-2020)

#### Taxpayer Notification of Subsequent Certified Modules

- (1) When a certified individual incurs an additional liability that meets the criteria for certification, the aggregate assessed balance is systemically recalculated to include the previously certified modules as well as the new module. If the total liability meets the seriously delinquent debt criteria in IRM 5.19.25.3, *Seriously Delinquent Tax Debt*, a new CP 508C notice is systemically generated reflecting all modules *including* the new module. As a result, the new CP 508C may reflect different balances for previously certified modules due to changes on the account such as any payments or audit adjustments.

**Example:** The taxpayer's account was previously certified for a \$65,000 tax debt. When a new module for \$2,000 becomes eligible for certification, the balance due is recalculated and a new CP 508C is generated to include all certified modules.

**Example:** The taxpayer's account was previously certified for a \$65,000 tax debt for Form 1040 for 2020. The taxpayer filed the Form 1040 for 2021 which resulted in a refund of \$17,000 that was offset to the 2020 balance due. The balance due for 2020 is now \$48,000. The taxpayer files the Form 1040 for 2022 and owes \$2,000. The aggregate amount due is now \$50,000 for 2020 and 2022. The balance due for 2022 will not be certified because the aggregate balance due is below the threshold for certification (\$59,000 as of January 1, 2023). However, the taxpayer's account remains certified based on the previously certified module (2020), and will not be decertified until all certified modules are satisfied.

- (2) If a taxpayer claims they have paid their certified debt on a module based on their CP 508C and the certified module has an additional assessment posted subsequent to the issuance of the notice, request assistance through your management chain to the passport analyst. Include an explanation of the results of your research in an encrypted email to: *\*SBSE Passport Group* with the subject heading **Review of Subsequent Certified Module**.

5.19.25.9  
(01-24-2024)

#### Certification Process

- (1) On a weekly basis, the IRS will inform the DOS of newly certified taxpayers.



- (2) The DOS will hold the application of a certified taxpayer open for 90 days to allow the taxpayer to resolve any erroneous certification issues, make full payment of the tax debt or enter into a satisfactory payment alternative with the IRS before denying the application.

**Note:** The passport of any certified taxpayer may be revoked by the DOS without additional advanced notice to the taxpayer or the IRS.

- (3) The DOS is responsible for issuance of passports. The IRS does not have authority to issue or deny a passport. Under 22 U.S.C. 2714a, the DOS may, notwithstanding a certification from the IRS, issue a passport to a taxpayer if the DOS determines emergency circumstances or humanitarian reasons justify issuance of the passport. This does not affect the taxpayer's certification as a seriously delinquent taxpayer or reverse their certification. If a taxpayer who is responding to a certification letter from the IRS or a denial letter from the DOS requests their passport be issued for non-tax-related reasons, refer them to their local passport office or to the contact information provided on their DOS correspondence.

5.19.25.10  
(01-24-2024)

#### Reversal of Certification

- (1) The IRS will systemically notify the DOS within 30 days if the previously certified tax debt:

- a. Is *fully* satisfied (status 12) **or**
- b. Becomes legally unenforceable **or**
- c. Ceases to be seriously delinquent tax debt

**Note:** A previously certified debt ceases to be seriously delinquent tax debt when a statutory or discretionary exclusion is met. See IRM 5.19.25.4, *Statutory Exclusions from Certification*, or IRM 5.19.25.5, *Discretionary Exclusions from Certification*.

**Exception:** Certifications will **not** be reversed because the taxpayer pays the debt to below the threshold amount indexed for inflation effective at the time of certification. **All** certified modules must be fully satisfied (e.g., status 12), become unenforceable, or meet an exclusion from certification to be reversed.

- (2) If the certification is found to be erroneous, the IRS will notify the DOS as soon as practicable. The IRS will also notify the taxpayer once the certification is reversed. Examples of erroneous certification are:
- a. A taxpayer is in a combat zone, but the IRS did not receive notification. The account was erroneously certified because no -C freeze was present.
  - b. The taxpayer has an approved IA being paid in a timely manner but the TC 971 AC 063 was not input in IDRS on the taxpayer account.
  - c. The taxpayer has an innocent spouse relief claim under IRC 6015, and the account was not properly coded.
  - d. The taxpayer has a timely filed CDP appeal but the TC 971 AC 275 or TC 520 Closing Code 76/77 was not input on the taxpayer account.
- (3) The tax court or district court of the United States orders the IRS to reverse the certification. See IRM 5.19.25.13, *Appeals Process and Judicial Review of Certification*.

**Note:** When decertification is required as a result of litigation, the FC employee should work with Counsel to provide notification to the passport analyst as described in IRM 5.19.25.13, *Appeals Process and Judicial Review of Certification*.

(4) The IRS has the discretion to decertify a taxpayer for other reasons. The IRS will decertify a previously certified tax debt that ceases to be seriously delinquent tax debt when a discretionary exclusion is met. See IRM 5.19.25.5, *Discretionary Exclusions from Certification*. Examples of discretionary reversal include:

- a. A certified taxpayer who later files bankruptcy
- b. A certified taxpayer entering a combat zone
- c. A certified taxpayer who is later determined to be CNC due to hardship (TC 530 Closing Code 24-32)
- d. The DOS requests the IRS to decertify
- e. An adjustment to the account that reduces the original certification amount below the threshold. The original return has been filed and processed or the adjustment has posted.

**Example:** In 2022, IRS assesses taxpayer's liability of \$63,000, of which \$9,000 is attributable to a penalty. The taxpayer's seriously delinquent tax debt is certified. The taxpayer requests penalty abatement on the basis that they had a reasonable cause. IRS finds they had reasonable cause and abates the penalty, lowering the taxpayer's total liability to \$54,000. Since the liability is reduced below the 2022 threshold of \$55,000, the taxpayer is eligible for decertification.

**Example:** IRS audits a taxpayer and assesses a liability for Form 1040 for 2019 in the amount of \$33,000 and Form 1040 for 2020 in the amount of \$30,000. The taxpayer is certified based on the aggregate amount of \$63,000. The taxpayer requests an audit reconsideration which results in the reduction of the assessment for 2019 from \$33,000 to \$10,000, and a reduction for 2020 from \$30,000 to \$15,000. The aggregate assessment was reduced from \$63,000 to \$25,000. Since there are no other certified modules and the adjustment reduced the aggregate balance below the threshold, certification can be reversed.

**Example:** The taxpayer has a liability of \$66,000 for Form 1040 for 2019 due to an SFR assessment. The taxpayer's seriously delinquent tax debt is certified and a CP 508C is issued. The taxpayer is in the process of renewing their U.S. Passport with the DOS. The taxpayer files an original Form 1040 tax return for 2019 which reduces the tax debt to \$30,000. Once the taxpayer's return for 2019 is processed and posted on IDRS, the taxpayer will be eligible for decertification.

- f. If a taxpayer claims they paid their certified debt on a module, and the module has an additional assessment, request assistance by encrypted email to *\*SBSE Passport Group* with the subject heading **Review of Subsequent Certified Module**.

- (5) Certification will not be reversed where a taxpayer requests a CDP hearing or innocent spouse relief for tax periods which are **not** the basis of the certification.

**Example:** The taxpayer is already certified as owing a seriously delinquent tax debt for their Form 1040 for 2020. Then the taxpayer files a new balance due for Form 1040 for 2021, and an employee issues an *LT11* or Letter 1058, *Final Notice Reply Within 30 Days (sent certified, return receipt requested)*, for Form 1040 for 2021 to provide notice of CDP levy rights. The taxpayer requests a timely CDP levy hearing for 2021. The certification of seriously delinquent tax debt is not reversed for the 2020 module. This is because the pending CDP levy hearing is for 2021 which is not certified.

- (6) Certified modules that are later fully satisfied (e.g., status 12), become unenforceable, or meet exclusion criteria (e.g., approved IA), will have a TC 972 AC 641 input to reverse the previous TC 971 AC 641.
- As modules are decertified, a TC 972 AC 641 will be shown on CC IMFOLT or TXMODA.
  - Once the *last* certified module for which a notice of such certification has been sent is reversed with a TC 972 AC 641, the taxpayer is considered decertified. A TC 972 AC 641 will display “FINAL” in the miscellaneous TXMODA field on the last certified module. A decertification notice (reversal of certification), CP 508R, is sent to each decertified individual separately. A TC 972 AC 641 will also generally be shown on CC ENMOD and CC IMFOLE, identifying the decertified individual by their SSN and the date of their decertification notice. The CP 508R will be shown in the notice history section of CC TXMODA.
- (7) On a joint module, a separate TC 972 AC 641 will be input to decertify each spouse.
- (8) On a weekly basis, IRS will systemically inform the DOS of each newly decertified taxpayer.
- (9) If the taxpayer requests decertification, it meets decertification criteria, and you cannot determine why the modules were not decertified, request assistance by encrypted email to *\*SBSE Passport Group* with the subject heading **Review of Certification**.

5.19.25.10.1  
(01-24-2024)  
**Expedited  
Decertification**

- (1) The IRS will generally reverse the certification of seriously delinquent tax debt and notify the DOS within 30 days when the taxpayer meets a condition listed in IRM 5.19.25.10, *Reversal of Certification*. A certified taxpayer may request expedited decertification if they identify an imminent need for a passport. Expedited decertification will **generally** allow for decertification within 9-16 days. Processable expedited decertifications generally take the IRS three business days to review and transmit to the DOS. Once the expedited decertification requests are transmitted to the DOS, they maintain the sole authority over its processing. Any further communications regarding a taxpayer's passport must be with the DOS. A request for an expedited decertification does not guarantee that the DOS will issue the passport.
- (2) For **domestic taxpayers**, request expedited decertification when you verify all three of the following conditions exist:



- a. The certified taxpayer is eligible for decertification as described in IRM 5.19.25.10, *Reversal of Certification*, **and**

**Note:** Confirm taxpayer eligibility in IDRS. For example, if the taxpayer entered into an IA, a TC 971 AC 063 must appear in IDRS.

**Exception:** If a TC 971 AC 644 appears on the account ENMOD, this indicates we previously requested revocation of the taxpayer's passport. The taxpayer will not qualify for an expedited decertification. See IRM 5.19.25.11.2 *Making a Recommendation for Revocation*.

- b. The taxpayer states their foreign travel is scheduled within 45 days or less and can provide proof of travel **and**

**Note:** Proof of travel can be a flight itinerary, hotel reservation, cruise ticket, international car insurance, or other document verifying name of taxpayer, location, and date of travel.

- c. The taxpayer has a pending application for a passport or renewal, has received notification that their passport application was denied or revoked by the DOS, **and provides a copy of the passport denial letter issued by the DOS issued within the past 90 days.** A taxpayer's passport application only stays open for 90 days after the U.S Department of State issues the denial letter. If the taxpayer doesn't make satisfactory payment arrangements with the IRS within 90 days of the date of the DOS's denial letter, the taxpayer's passport application will be denied and closed by the DOS. The taxpayer will then need to submit a new passport application.

**Note:** The letter issued by the DOS that advised the taxpayer their passport application was denied or revoked *is not referring to the CP 508C, which is a notice mailed by the IRS.*

- (3) **International taxpayers** residing outside of the United States may have an urgent need for a passport **without** having imminent travel plans. When a taxpayer residing outside of the United States meets conditions in IRM 5.19.25.4, *Statutory Exclusions from Certification*, or IRM 5.19.25.5, *Discretionary Exclusions from Certification*, and self-identifies as having an urgent need for decertification, request expedited decertification. They do not need proof of travel or a proof of passport denial letter issued by the DOS.

- (4) Given the urgency of the situations, request expedited decertification as soon as you determine the taxpayer meets the criteria and you have verified the required information.

- Complete Part 1 (page 1) of Form 14794, *Expedited Passport Decertification*, and secure managerial approval.

**Reminder:** Complete all items on the form including the check boxes to indicate proof of travel and DOS denial letter have been included with the request.

**Reminder:** The taxpayer **must** provide their passport application number if they reside in the United States or the location of the application request if the taxpayer resides outside of the United States. The passport application number will be on the DOS denial letter. This information must be entered

when completing Form 14794, *Expedited Passport Decertification*, or it is not processable.

**Note:** DOS denial letter not needed for taxpayers residing overseas.

**Reminder:** Input the date of the exclusion reason posted on IDRS in the box next to the exclusion reason. Include dollar amounts where requested.

**Reminder:** Input the manager's name, telephone number, and secure managerial approval/signature on the bottom of Part 1.

**Caution:** Do not sign Part 2 (page 2) of the Form 14794.

- Forward the form and required attachments in an encrypted email to \*SBSE Passport Group with **Expedite**, and the travel date (MMD-DYYYY) in the subject heading.

**Example: Expedite - travel 04152023**

- If both spouses on a joint liability require expedite decertification, then complete a separate Form 14794 for each spouse.
- Upon securing necessary approval for passport decertification, the passport analyst will transmit the Form 14794, *Expedited Passport Decertification*, directly to the DOS for action. You will receive a confirmation e-mail from \*SBSE Passport Group. Document the case history when the confirmation e-mail is received, including the received date and the e-mail information.

- (5) If taxpayers do not meet all of the above criteria, they **do not** qualify for expedited decertification. Advise them that decertification will occur systemically.

**Example:** If taxpayers residing in the United States plan foreign travel **more than** 45 days in the future or do not have decertification transaction codes appearing in IDRS, they **do not** qualify for expedited decertification procedures.

5.19.25.11  
(08-12-2020)  
**Passport Revocation:  
U.S. Department of State  
Retains Sole Authority**

- (1) **The decision to revoke a passport of a certified taxpayer lies solely with the DOS.** They retain sole authority to issue, limit, or revoke a passport. The DOS may act on its own initiative to revoke a passport. The passport of any certified taxpayer may be revoked by the DOS without additional advance notice to the taxpayer or the IRS.
- (2) Once a passport is revoked, the taxpayer may only get another one by resolving the tax debt, reapplying and paying all applicable passport fees.

5.19.25.11.1  
(01-24-2024)  
**Requirements and  
Considerations for  
Making a  
Recommendation to  
Revoke**

- (1) The following requirements must be met to make a revocation referral to the DOS:
- The total certified unpaid balance of assessments equals or exceeds the threshold amount for certification, **and**
  - The taxpayer has a valid United States passport, **and**

- Letter 6152 has been issued at least 30 days prior to recommending revocation (90 days if Letter 6152 was mailed to an address outside of the United States), **and**
- The taxpayer has not voluntarily resolved the balances due by full payment or other voluntary action that would qualify for account decertification. (See IRM 5.19.25.10, *Reversal of Certification*, for account conditions triggering decertification.)

(2) The following are additional factors to consider when making a revocation referral to the DOS. **This list is not all inclusive.**

- The taxpayer obtained a decertification based on a promise and failed to act as agreed. For example, the taxpayer requested an IA and failed to make payments as promised.
- The taxpayer intends to depart to reside outside of the United States.
- The taxpayer has interests abroad that can be used to satisfy, or partially satisfy, the tax liability.
- The case is being considered for closure as CNC, unable to contact, unable to locate, or international due to taxpayer residing abroad.
- History of taxpayer actions. For example:

**Example:** Previous noncompliance, such as insufficient withholding, failing to file returns, or refusal to make estimated tax payments

**Example:** Failure to cooperate with IRS personnel such as lack of adherence to deadlines set or lack of meaningful attempts to resolve debt

**Example:** Efforts to evade payments of taxes such as placing assets outside the reach of the government

**Example:** Bad check or fraud penalties

- Where circumstances indicate revocation would encourage payment or resolution of the tax liability.

5.19.25.11.2  
(01-24-2024)

#### **Making a Recommendation for Revocation**

(1) The IRS may recommend to the DOS that it revoke the passport of a taxpayer that has been certified as seriously delinquent under IRC 7345. The IRS will issue Letter 6152, *Notice of Intent to Request U.S. Department of State Revoke your Passport*, advising the taxpayer of the intent to request revocation. Letter 6152 allows the taxpayer 30 days to contact the IRS to resolve their tax liability (90 days if the Letter 6152 is mailed to an address outside of the U.S.). Any Letter 6152 issued outside of FC must be issued by Headquarters Collection Policy. Any revocation recommendation made outside of FC must be approved by the Director, Headquarters Collection Policy.

**Note:** When an account is referred to the DOS for passport revocation, a TC 971 AC 644 will show on CC ENMOD. A TC 971 AC 644 will serve to disqualify a taxpayer from subsequent expedited passport decertifications. See IRM 5.19.25.10.1 , *Expedited Decertification*.

**Note:** Revocation actions are based on the taxpayer being certified. There is no administrative appeal, claim process, or administrative hearing that can be filed with the IRS if the taxpayer believes that certification is erroneous. See IRM 5.19.25.13, *Appeals Process and Judicial Review of Certification*. The decision to revoke a passport of a certified taxpayer lies solely with the DOS.

See IRM 5.19.25.2 , *Passport Certification Overview*.

**Note:** Certification is a systemic process. You cannot request an account be certified.

(2) For revenue officers in FC, requesting revocation is a three step process. First, review the taxpayer's account and verify the taxpayer has a passport. Second, issue the Letter 6152, *Notice of Intent to Request U.S. Department of State Revoke Your Passport*. Last, request approval to recommend revocation of the taxpayer's passport.

a. Review the taxpayer's account and verify taxpayer has a passport.

**Instructions to Review the Taxpayer's Account and Verify if the Taxpayer has a Passport**

Verify taxpayer is certified and assessed balance due is over threshold.

See IRM 5.19.25.3, *Seriously Delinquent Tax Debt*.

Document ICS with rationale for requesting passport information. See IRM 5.19.25.11.1 *Requirements and Considerations for Making a Recommendation to Revoke*.

Send a secure email through the supervisory revenue officer to the area authorized user requesting verification the taxpayer has a valid passport.

If the taxpayer has a current passport, then the area authorized user will supply the passport information including passport number, issue date, and expiration date. The area authorized user will also obtain and supply a copy of the most recently issued CP 508C. The information will be provided by secure email to the requesting revenue officer and the supervisory revenue officer.

**Note:** If the taxpayer does not have a valid U.S. Passport, then revocation cannot be pursued.

**Caution:** If the passport expires within 12 months, the supervisory revenue officer and the Passport Policy team must concur in ICS history before issuing Letter 6152. You may email the Passport Policy team at *\*SBSE Passport Group* to secure their concurrence.

b. Issue Letter 6152, **Notice of Intent to Request U.S. Department of State Revoke Your Passport**.

**Instructions to Issue Letter 6152**

Document ICS with the passport information provided by the area authorized user.

Prepare the Letter 6152 with **your** contact information.

Secure managerial approval to issue Letter 6152 with the supervisory revenue officer signing the Letter 6152.

**Instructions to Issue Letter 6152**

Mail the Letter 6152 and a copy of the CP 508C to the current address of record and establish a follow-up date based on the below timeframes.

**Note: Follow-up timeframes:** 45 days for domestic address and 105 days for international address

**Note:** If a Letter 6152 has been issued and the taxpayer becomes decertified and then recertified, a new Letter 6152 must be issued and the above follow-up timeframes allowed, before a request for revocation can proceed.

**Note:** Letter 6152 is valid for 12 months from issuance date. A new Letter 6152 must be issued and the waiting period needs to expire if you do not pursue revocation within 12 months.

c. Request approval to recommend revocation.

**Instructions to Request Approval for Revocation**

If revocation recommendation is still the next appropriate case action, complete a post-6152 review. Verify the taxpayer remains certified and the assessed certified balance due remains over the annual threshold. See IRM 5.19.25.11.1, *Requirements and Considerations for Making a Recommendation to Revoke*.

Prepare a memorandum requesting approval to recommend the DOS revoke the taxpayer's passport.

Send the completed memorandum through the supervisory revenue officer to Civil Enforcement Advice & Support Operations (CEASO) at *\*SBSE Ceaso Passport*

CEASO will review the approval request. If in concurrence, they will send the request to the Director, CEASO, for approval.

**Note:** If CEASO does not concur with the approval request then the approval package will be returned by secure email to the revenue officer with a copy to *\*SBSE Passport Support* and include an explanation.

The approved request will be sent to Collection Policy, Passport Group, at *\*SBSE Passport Group*

The Passport Group will review the request and if appropriate, transmit the approved recommendation for revocation to the DOS.

**Note:** The Director, Collection Policy, must concur with all FC recommendations for revocation prior to transmittal to DOS.

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**Instructions to Request Approval for Revocation**

The Passport Group will inform FC and CEASO that the recommendation to revoke was transmitted to the DOS through input of an ICS history entry.

5.19.25.12  
(01-24-2024)

**Taxpayer Contacts**

- (1) IRS sends taxpayers a CP 508C to notify them of the certification of a seriously delinquent tax debt. The notice includes an IRS phone number the taxpayers can call to resolve their tax issues (e.g. enter an IA, OIC, or full pay) and have the certification reversed.
- (2) Passport certification questions may be received in the following ways:

Avenue of Receipt	How to Handle
Telephone	Passport certification phone calls will be centralized in Philadelphia. Passport certification phone calls that are received in other sites should be referred to the Philadelphia call site at: <ul style="list-style-type: none"> <li>• Domestic: 855-519-4965</li> <li>• International: 267-941-1004</li> </ul>
In Person	See IRM 21.3.4.2.4, <i>Taxpayer Assistance Center (TAC) Appointment Service</i> , for Field Assistance appointment procedures
Correspondence	Passport certification correspondence will be centralized in Philadelphia. Passport certification correspondence that is received in other campuses should be referred to Philadelphia ACSS.

- (3) FA and Philadelphia ACS and ACSS employees: If you receive passport certification inquiries, answer general questions and resolve the case using normal procedures.

**Example:** If the taxpayer requests an IA, follow IRM 5.19.1.6.4, *Installment Agreements (IAs)*.

**Example:** If the taxpayer is in bankruptcy, follow IRM 5.19.1.5.2, *Insolvency Issues*.

- (4) Advise taxpayers they can go to *IRS.gov passport page* for additional information.

5.19.25.13  
(08-12-2020)  
**Appeals Process and  
Judicial Review of  
Certification**

- (1) There is no administrative appeal, claim process, or administrative hearing that can be filed with the IRS if the taxpayer believes that a certification is erroneous.

**Caution:** Although passport certification is not a collection action that is subject to CAP rights, taxpayers may be entitled to CAP rights for other collection actions as described in IRM 5.1.9.4, *Collection Appeals Program (CAP)*, and in IRM 5.19.8.4.16, *Collection Appeals Program (CAP) Procedures*.

- (2) After the Commissioner notifies a taxpayer of certification, the taxpayer may bring a civil action against the United States in the tax court or a district court of the United States.
- (3) The taxpayer is not required to file an administrative claim or otherwise contact the IRS to resolve the erroneous certification issue before filing suit in the tax court or district court of the United States.
- (4) If the court determines the certification is erroneous or if the IRS failed to decertify the taxpayer when the certification should have been reversed, it can order the certification reversed.
- (5) Counsel will provide notification to the passport analyst in an e-mail to *\*SBSE Passport Group* when decertification is required as a result of litigation. The e-mail should include:
- Taxpayer's name
  - Taxpayer's tax identification number (TIN)
  - Docket number

