



Department of the Treasury
 Internal Revenue Service
 Attn: Passport
 PO Box 8208
 Philadelphia, PA 19101-8208

	SB
Notice	CP508C
Notice date	November 20, 2023
Taxpayer ID number	286-58-7642
To contact us	Phone 855-519-4965 International +1-267-941-1004

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KENNETH A PERRIN
 479 ELM CT
 SEVEN HILLS OH 44131-6143

Notice of certification of your seriously delinquent federal tax debt to the U.S. Department of State
Amount due: \$178,455.74

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 U.S. Department of State of taxpayers certified as owing a seriously delinquent tax debt. The FAST Act generally prohibits the U.S. Department of State from issuing or renewing a passport to a taxpayer with seriously delinquent tax debt.

We have transmitted the certification to the U.S. Department of State that your tax debt is seriously delinquent. We show that you still owe \$178,455.74. 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 U.S. Department of State 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	\$174,614.18
Interest charges	\$3,841.56
Amount due by December 20, 2023	\$178,455.74

What you need to know

Seriously delinquent tax debt is tax debt (including penalties and interest) totaling more than \$59,000* 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 \$59,000 threshold is adjusted yearly for inflation.

If you apply for a passport or passport renewal, the U.S. Department of State 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 U.S. Department of State 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 [IRS.gov/payments](https://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, 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.

You can download a fillable Tax Court petition form and get information about filing a petition with the Tax Court at ustaxcourt.gov. The Tax Court encourages petitioners to electronically file petitions. You can eFile your completed petition by following the instructions and user guides available on the Tax Court website at ustaxcourt.gov/dawson.html. You will need to register for a DAWSON account to do so. Or you may send the completed petition to:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

What you need to do — continued

If you don't agree that you owe the tax debt listed above, or want to contest the certification for another reason — **continued**

You can download a fillable District Court complaint form at either the website of the U. S. District Court for the district in which you reside or at uscourts.gov. Go to the website of the U. S. district court for the district in which you reside for information about where and how to file a complaint, including information about electronic filing.

Be sure to include a copy of this notice and the applicable filing fee with the petition or complaint. Do not send your petition or complaint to the IRS or the State Department; you must file your petition with the U.S. Tax Court or complaint with the U.S. district court for the district in which you reside.

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 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	Interest	Failure to pay penalty	Total
286-58-7642	03/31/2012	CIVPEN	2,626.56	26.03	0.00	2,652.59
286-58-7642	06/30/2012	CIVPEN	3,145.88	31.17	0.00	3,177.05
286-58-7642	09/30/2012	CIVPEN	3,145.88	31.17	0.00	3,177.05
286-58-7642	12/31/2012	CIVPEN	3,145.88	31.17	0.00	3,177.05
286-58-7642	06/30/2013	CIVPEN	4,803.85	47.61	0.00	4,851.46
286-58-7642	09/30/2013	CIVPEN	4,803.85	47.61	0.00	4,851.46
286-58-7642	12/31/2013	CIVPEN	4,803.85	47.61	0.00	4,851.46
286-58-7642	03/31/2014	CIVPEN	4,995.99	49.51	0.00	5,045.50
286-58-7642	06/30/2014	CIVPEN	9,014.67	89.34	0.00	9,104.01

Your billing details — **continued**

TIN	Tax period ending	Form number	Amount you owe	Interest	Failure to pay penalty	Total
286-58-7642	09/30/2014	CIVPEN	9,014.67	89.34	0.00	9,104.01
286-58-7642	12/31/2014	1040	22,863.73	191.20	0.00	23,054.93
286-58-7642	12/31/2014	CIVPEN	9,014.67	89.34	0.00	9,104.01
286-58-7642	03/31/2015	CIVPEN	10,374.85	102.82	0.00	10,477.67
286-58-7642	06/30/2015	CIVPEN	11,258.86	111.58	0.00	11,370.44
286-58-7642	09/30/2015	CIVPEN	11,258.86	111.58	0.00	11,370.44
286-58-7642	12/31/2015	1040	19,818.08	196.41	0.00	20,014.49
286-58-7642	06/30/2016	CIVPEN	11,188.63	110.89	0.00	11,299.52
286-58-7642	03/31/2017	CIVPEN	11,383.55	112.82	0.00	11,496.37
286-58-7642	06/30/2017	CIVPEN	10,615.79	105.21	0.00	10,721.00
286-58-7642	09/30/2017	CIVPEN	7,336.08	2,219.15	0.00	9,555.23

Interest: IRC 6601: visit [IRS.gov/interest](https://www.irs.gov/interest) for more information

Failure to pay penalty: IRC 6651: visit [IRS.gov/penalties](https://www.irs.gov/penalties) for more information

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 855-519-4965.

Additional information

- Visit [IRS.gov/cp508c](https://www.irs.gov/cp508c).
- For tax forms, instructions, and publications, visit [IRS.gov/forms](https://www.irs.gov/forms) or call 800-TAX-FORM (800-829-3676).
- Keep this notice for your records.
- If you lack access to a computer or the internet and want to file a paper petition with the Tax Court, you can get a copy of the petition form and filing information by contacting the Office of the Clerk of the Tax Court at the address previously stated and repeated below.
 United States Tax Court
 400 Second Street, NW
 Washington, DC 20217

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Additional information — **continued**

Taxpayer rights and sources for assistance

The Internal Revenue Code (IRC) gives taxpayers specific rights. The Taxpayer Bill of Rights groups these into 10 fundamental rights. See IRC Section 7803(a)(3). IRS employees are responsible for being familiar with and following these rights. For additional information about your taxpayer rights, please see Publication 1, Your Rights as a Taxpayer, or visit [IRS.gov/taxpayer-bill-of-rights](https://www.irs.gov/taxpayer-bill-of-rights).

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 [TaxpayerAdvocate.IRS.gov](https://www.irs.gov/taxpayer-advocate) 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 LITC must be for free or a small fee. To find an LITC near you:

- Go to [TaxpayerAdvocate.IRS.gov/litcmap](https://www.irs.gov/taxpayer-advocate/litcmap);
- Download IRS Publication 4134, Low Income Taxpayer Clinic List, available at [IRS.gov/forms](https://www.irs.gov/forms); 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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