

Internal Revenue Service

Department of the Treasury

Date:

Invalid Taxpayer Identification Number:

IRS Contact Information:

Phone Number:

Fax Number:

IRS Employee ID Number:

Respond by:

Dear

Why We Are Contacting You

We are proposing a penalty of \$500 because you recently submitted a passport application (Form DS-11, *Application for a U.S. Passport*, or Form DS-82, *Application for a U.S. Passport by Mail*), to the U.S. Department of State that did not contain a valid taxpayer identification number (TIN) or reflected an invalid TIN. Any invalid TIN that you may have provided at the time of your passport application is shown in the upper right hand corner of this page.

Internal Revenue Code (IRC) section 6039E provides a penalty for individuals who fail to provide certain information, including a TIN on their passport application. A TIN means the individual's social security number (SSN) issued by the Social Security Administration.

What You Need to Do

To possibly avoid having this penalty asserted, complete the enclosed Form 13997, *Validating Your TIN and Reasonable Cause*, and mail the form to the address shown in the upper right hand section of this letter **no later than** . We will consider your explanation in determining whether you had reasonable cause for your failure to provide the information before the penalty under IRC section 6039E is asserted.

Be sure to print your name, sign, and date the form before mailing it to us in the enclosed return addressed envelope we've provided for your convenience. We have also provided you with a copy of this letter for your records.

What Will Happen Next

When you respond, we will verify your TIN or consider your explanation as to why you do not have a TIN. If you have a TIN, we will also consider your written statement of reasonable cause and determine if the penalty will be asserted.

We will generally grant reasonable cause relief when you show that you made reasonable efforts to fulfill your passport application obligations. You must also show that you exercised due diligence to determine your obligations; nevertheless, you were unable to comply with those obligations.

Generally, you will not have reasonable cause merely because you lost the TIN assigned to you or that you may have relied on another person to get this information for you. It is your responsibility to ensure that the information provided on your passport application was complete and accurate. You cannot delegate this responsibility.

You will be notified of our decision in a subsequent letter.

What if You Do Not Respond

If you do not respond by _____, you will receive a bill called "*Notice of Penalty Charge.*" This bill will include the amount of the IRC section 6039E penalty (\$500) and any interest accrued.

Who to Contact For More Information

If you have any questions, please contact the person whose name and telephone number are shown at the top of page one of this letter. Thank you for your cooperation.

Sincerely,

Enclosures:
Form 13997
Copy of this letter
Envelope