IRS

Assistance for hostage and wrongfully detained taxpayers

Who qualifies as a hostage

A hostage is a U.S. national (a U.S. citizen or legal immigrant) who is unlawfully captured or held against their will by a group not connected to a government, to force a third party to do or not do something in exchange for the release of the person detained. A hostage may also be an individual who is believed to be held by a group that is connected to a government, but that government has not acknowledged holding the individual.

Who qualifies as a wrongful detainee

A U.S. national that the U.S. State Department has determined is being unjustly held by a foreign government.

Types of relief

Collection actions, like levy or liens, can be deferred during the time the taxpayer is held hostage or wrongfully detained and for an additional six months after the date the taxpayer is released.

Penalties can be removed during the time the taxpayer is held hostage or is wrongfully detained and for an additional six months after the taxpayer is released.

Q A Get help

Phone

Call the Hostage Program phone line at **800-908-0368**.

Mail

Write to:
Internal Revenue Service
Attn: CSCO-HWDT
333 W. Pershing Road, Stop 5000
Kansas City, MO 64108-4302

You may be contacted

All returning hostages and wrongful detainees should update their contact information with IRS. This can be done by completing **Form 8822, Change of Address**, and mailing it to:

Dept of the Treasury
IRS Center
Kansas City, MO 64999-0023

For more information, visit **IRS.gov/hostage** or scan the QR code.

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