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# Naturalization Cases Involving Outstanding Tax

## Naturalization Cases Involving Outstanding Tax <sup>[1]</sup>

Submitted by Chief Editor on Mar 30th 2013

USCIS notes that naturalization may be denied in the exercise of discretion if an applicant fails to file required tax returns or owes back taxes. Assuming no other negative factors, under what circumstances will USCIS deny an application for naturalization in an exercise of discretion for lack of good moral character where the applicant has filed all required taxes correctly, has a tax debt, has come to a formal agreement with the IRS or other tax authority to repay the taxes owed, and is paying off the debt?

### **ANSWER:**

USCIS instructs officers to accept proof that regular tax payments are being made. USCIS says that all N-400 cases involving an outstanding tax debt will be reviewed on a case-by-case basis, looking at the totality of circumstances.

**Unless the context shows otherwise, all answers here were provided by [Rajiv](#) <sup>[2]</sup> and were compiled and reported by our editorial team from comments and blog on [immigration.com](https://immigration.com) <sup>[3]</sup>**

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