

(New) IRS Enforcement effective 2021
The Fast Act - Passport/Travel

**Tax Debts and Passport Revocations- How to avoid restrictions under Sec 7345/
CP Notice 508C from IRS.**

As of June 2018, IRS has been instructed to notify the State Department to revoke, suspend or limit passport renewals for taxpayers owing tax liabilities of **\$51,000 or more**. The Fast Act states and certifies that IRS determines that taxpayer is delinquent in the payment of tax liabilities. This Act requires the State Department to deny their passport application or deny renewal of taxpayer's passports and or revoke the passport. The amount of taxes includes back taxes, penalties and interest for which the IRS has filed a Notice of Federal Tax Lien and the period to challenge it has expired or the IRS has issued a levy.

**Solutions to prevent Revocation, Suspension or Refusal to renew
Passport.**

Pay the taxes due in full.

Payment arrangement must be set up as an installment payment plan approved by IRS.

Payment of the tax debt is accepted under an Offer in Compromise

Payment is settled under an agreement with the Dept. of Justice.

Pending collection is sustained by protection of taxpayer in a bankruptcy

Revocation is not applicable if tax related identity theft situation exists

Taxpayer's tax is currently not collectible due to hardship

Innocent Spouse relief is under investigation or has been relieved

Collection is suspended because a taxpayer has made an innocent spouse election

Collection is suspended due to request for due process appeal with a levy or lien.

**** This includes IRS prepared Substituted Returns for non -filers and when taxes are assessed**.**

Please retain records and keep with you when traveling overseas to avoid interruption of travel. Proof of the above is required since your tax debt shows up on the Immigration Officer's Screen upon scanning of the passport. You must prove that you are paying or has paid your tax debt if the amount exceeded \$51,000.