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leave the country – even if you're just taking a vacation or business trip abroad.

Ken Berry, JD • Dec. 09, 2015

Are your federal income taxes overdue? You could lose your passport if you try to leave the country – even if you're just taking a vacation or business trip abroad.

Under the Fixing America's Surface Transportation (FAST) Act – signed by the president on December 4 – a passport may be denied, revoked or otherwise limited if you have a "a seriously delinquent tax debt" exceeding $50,000, barring any exception. This provision of the FAST Act adds Section 7345 to the tax code effective as of January 1, 2016.

This wasn't Congress's first crack at denying and revoking passports of tax debtors. Legislation proposed both last year and earlier this year imposed comparable restraints based on the same $50,000 threshold. But now the deterrent is officially written into the law.

Details on the how the new rules will be applied remain sketchy. Of course, the State Department handles passports, not the IRS. The new provision effectively authorizes disclosure of certain tax information from IRS to the State Department. In turn, it will apparently use the tax information to make decisions about passports.

A seriously delinquent tax debt is one that meets the following requirements:

- A notice of lien has been filed under Section 6323 or a notice of levy has been filed under Section 6331.
- There is no agreement in place to repay the debt under either Section 6159 or 7122.
- Collection isn't suspended because of a collection due process hearing under Section 6330 or due to "innocent spouse relief" under Section 6015 is requested or pending.

Thus, many taxpayers who technically owe taxes but have made the necessary

Finally, the FAST Act includes several other tax-related provisions, including IRS use of private debt collectors and a repeal of an automatic tax return extension due date for certain employee benefit plans.

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