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Craig Smalley • Sep. 05, 2018



If you don't pay your taxes, the IRS may provide such information to the State Department which can then revoke your passport. And you might not even know until you get to the airport.

As the National Taxpayer Advocate (NTA) Nina E. Olson has pointed out in her [blog](#),

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Finance. The taxpayer advocate, Olson, also has a blog that she posts to regularly.

Beginning in the middle of 2017, Olson has expressed dissatisfaction with various elements of how IRS administers IRC § 7345. For example, in her summer 2017 report, her office expressed concern that IRS does not notify taxpayers of its intent to certify their tax debts as “seriously delinquent” until the certification is taking place. Apart from what it considers to be the questionable legality of failing to provide advance notice, the report pointed out that advance notice of a certification that will lead to denial or revocation of a passport is likely to cause many taxpayers to resolve their debts, thereby sparing both the taxpayer and the government from the bureaucratic hassle of revoking and then reinstating a passport.

The IRS doesn't send notices its participation in pending passport revocations to taxpayer representatives. In her recent blog posting, Olson notes that, currently, due to restrictions based on how the notices are generated, IRS does not send copies of its debt certification notices to taxpayer representatives, even if they have a valid power of attorney on file that includes all of the tax years that comprise the seriously delinquent tax debt. (However, a tax debt certified taxpayer would have already had multiple interactions with the IRS regarding the debt being certified.)

The Taxpayer Advocate Service has already sent IRS a request to revise the language on the passport certification notice to clarify that a taxpayer must contact his or her power of attorney directly because the notice will not be sent to the taxpayer's representative.

Olson says she will be exploring this problem further to determine what steps can be taken to allow the passport certification and decertification notices to be sent to representatives where such disclosure is authorized under the law.

## Relevant IRC code:

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*7345(b)(1)(1) New Law Analysis In general.*

*For purposes of this section, the term “seriously delinquent tax debt” means an unpaid, legally enforceable Federal tax liability of an individual—*

*7345(b)(1)(A)(A) FTC which has been assessed,*

*7345(b)(1)(B)(B) FTC which is greater than \$50,000, and*

*7345(b)(1)(C)(C) with respect to which—*

*7345(b)(1)(C)(i)(i) FTC a notice of lien has been filed pursuant to section 6323 and the administrative rights under section 6320 with respect to such filing have been exhausted or have lapsed, or*

*7345(b)(1)(C)(ii)(ii) FTC a levy is made pursuant to section 6331.*

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Craig W. Smalley, MST, EA, is the Founder and CEO of [CWSEAPA, PLLC](#). He has been admitted to practice before the Internal Revenue Service as an Enrolled Agent and has a Master's Certificate in Taxation from UCLA. In practice since 1994, Craig is well-versed in U.S Tax Law and U.S. Tax Court cases, and specializes in individual, partnership, and corporate taxation for high-net-worth clients; entity structuring and restructuring; and representation before the IRS regarding negotiations, audits and appeals. Craig is currently a columnist for CPA Practice Advisor and AccountingWEB and has had 12 books published. His articles have been featured in publications including the Wall Street Journal, The New York Times, and Christian Science Monitor, and he has been interviewed and appeared as a featured guest on

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