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\$59,000 or more and a tax lien or levy has been filed.

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By Joy Taylor, Kiplinger Consumer News Service (TNS)

The U.S. State Department can deny or revoke U.S. passports of people with federal tax debts of \$59,000 or more on whom a tax lien or levy has been filed. This doesn't include individuals who are paying their taxes under an installment agreement, people in bankruptcy, individuals who live in a federally declared disaster area, or

people with a tax debt that the IRS has determined isn't collectible because of

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And the IRS has won them all so far.

Take these two recent decisions: In the first case, a man who owed about \$62,000 in tax debts over three years claimed that the IRS erroneously certified his debt to the State Department. The Tax Court decided that the IRS acted appropriately and tossed the case (Gayou, [TC Memo. 2023-61](#)).

In the second case, a man who owed more than \$100,000 in taxes over eight years claimed he never received the CP508C notice. According to the Tax Court, a flawed or missing notice doesn't render the certification to the State Department erroneous (Meduty, [160 TC No. 13](#)).

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IRS • Taxes

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