

26 USC 7345: Revocation or denial of passport in case of certain tax delinquencies

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From Title 26-INTERNAL REVENUE CODE

Subtitle F-Procedure and Administration

CHAPTER 75-CRIMES, OTHER OFFENSES, AND FORFEITURES

Subchapter D-Miscellaneous Penalty and Forfeiture Provisions

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§7345. Revocation or denial of passport in case of certain tax delinquencies**(a) In general**

If the Secretary receives certification by the Commissioner of Internal Revenue that an individual has a seriously delinquent tax debt, the Secretary shall transmit such certification to the Secretary of State for action with respect to denial, revocation, or limitation of a passport pursuant to section 32101 of the FAST Act.

(b) Seriously delinquent tax debt**(1) In general**

For purposes of this section, the term "seriously delinquent tax debt" means an unpaid, legally enforceable Federal tax liability of an individual-

(A) which has been assessed,

(B) which is greater than \$50,000, and

(C) with respect to which-

(i) 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

(ii) a levy is made pursuant to section 6331.

(2) Exceptions

Such term shall not include-

(A) a debt that is being paid in a timely manner pursuant to an agreement to which the individual is party under section 6159 or 7122, and

(B) a debt with respect to which collection is suspended with respect to the individual-

(i) because a due process hearing under section 6330 is requested or pending, or

(ii) because an election under subsection (b) or (c) of section 6015 is made or relief under subsection (f) of such section is requested.

(c) Reversal of certification**(1) In general**

In the case of an individual with respect to whom the Commissioner makes a certification under subsection (a), the Commissioner shall notify the Secretary (and the Secretary shall subsequently notify the Secretary of State) if such certification is found to be erroneous or if the debt with respect to such certification is fully satisfied or ceases to be a seriously delinquent tax debt by reason of subsection (b)(2).

(2) Timing of notice**(A) Full satisfaction of debt**

In the case of a debt that has been fully satisfied or has become legally unenforceable, such notification shall be made not later than the date required for issuing the certificate of release of lien with respect to such debt under section 6325(a).

(B) Innocent spouse relief

In the case of an individual who makes an election under subsection (b) or (c) of section 6015, or requests relief under subsection (f) of such section, such notification shall be made not later than 30 days after any such election or request.

(C) Installment agreement or offer-in-compromise

In the case of an installment agreement under section 6159 or an offer-in-compromise under section 7122, such notification shall be made not later than 30 days after such agreement is entered into or such offer is accepted by the Secretary.

(D) Erroneous certification

In the case of a certification found to be erroneous, such notification shall be made as soon as practicable after such finding.

(d) Contemporaneous notice to individual

The Commissioner shall contemporaneously notify an individual of any certification under subsection (a), or any reversal of certification under subsection (c), with respect to such individual. Such notice shall include a description in simple and nontechnical terms of the right to bring a civil action under subsection (e).

(e) Judicial review of certification

(1) In general

After the Commissioner notifies an individual under subsection (d), the taxpayer may bring a civil action against the United States in a district court of the United States or the Tax Court to determine whether the certification was erroneous or whether the Commissioner has failed to reverse the certification.

(2) Determination

If the court determines that such certification was erroneous, then the court may order the Secretary to notify the Secretary of State that such certification was erroneous.

(f) Adjustment for inflation

In the case of a calendar year beginning after 2016, the dollar amount in subsection (a) shall be increased by an amount equal to-

(1) such dollar amount, multiplied by

(2) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year, determined by substituting "calendar year 2015" for "calendar year 1992" in subparagraph (B) thereof.

If any amount as adjusted under the preceding sentence is not a multiple of \$1,000, such amount shall be rounded to the nearest multiple of \$1,000.

(g) Delegation of certification

A certification under subsection (a) or reversal of certification under subsection (c) may only be delegated by the Commissioner of Internal Revenue to the Deputy Commissioner for Services and Enforcement, or the Commissioner of an operating division, of the Internal Revenue Service.

(Added Pub. L. 114-94, div. C, title XXXII, §32101(a), Dec. 4, 2015, 129 Stat. 1729 .)

REFERENCES IN TEXT

Section 32101 of the FAST Act, referred to in subsec. (a), is section 32101 of Pub. L. 114-94, which enacted this section and section 2714a of Title 22, Foreign Relations and Intercourse, and amended sections 6103, 6320, 6331, and 7508 of this title.