



delinquent taxpayers may need to rethink travel plans

MSK Client Alert

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A taxpayer with a "seriously delinquent tax debt" may be in for a surprise if he or she has overseas travel plans. This is because the IRS has begun implementing its authority to instruct the State Department to pull delinquent taxpayers' passports.

In 2015, Congress passed the Fixing America's Surface Transportation Act, ("FAST"). In this context, FAST should be renamed "STOP" because it added Section 7345 to the Internal Revenue Code, which authorizes the IRS to disclose certain tax information to the State Department concerning taxpayers who owe the IRS more than \$50,000. Armed with this information, the State Department may revoke, deny, or place limitations on, the delinquent taxpayer's passport.

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