Denial or revocation of United States passport

On December 4, 2015, as part of the Fixing America's Surface Transportation (FAST) Ac enacted section 7345 of the Internal Revenue code, which requires the Internal Revenue notify the State Department of taxpayers certified as owing a seriously delinquent tax deb FAST Act generally prohibits the State Department from issuing or renewing a passport t with seriously delinquent tax debt.

Seriously delinquent tax debt means an unpaid, legally enforceable federal tax debt of an totaling more than $62,000 for which, a Notice of Federal Tax lien has been filed and all administrative remedies under IRC 6320 have lapsed or been exhausted, or a levy has bee issued. If you are individually liable for tax debt (including penalties and interest) totaling m $62,000 and you do not pay the amount you owe or make alternate arrangements to pay, o a Collection Due Process hearingby 03/14/2024, we may notify the State Department that debt is seriously delinquent. The State Department generally will not issue or renew a passp after we make this notification. If you currently have a valid passport, the State Department n revoke your passport or limit your ability to travel outside the United States. Additional inform passport certification is available at www.irs.gov/passports.

We will issue a Form 668(Z), *Certificate of Release of Notice of Federal Tax Lien*, within 30

- After you pay the full amount of your debt;
- We accept a bond guaranteeing payment of the amount owed; or
- A decision is made to adjust your account (i.e., during an Appeals hearing).

We have enclosed Publication 1450, Instructions on How to Request a Certificate of Re Tax Lien.

you have any questions, please contact the person whose name and telephone nur p of this letter.

Sincerely,

Colin Dean Curry

Director, Specialty Collections

on 594, The Collection Process
on 1450, Instructions on Requesting a Certificate of Release of Federal Ta
on 1660, Collection Appeal Rights
68 (Y)(C), Notice of Federal Tax Lien
2153, Request for a Collection Due Process Hearing

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about who is entitled to the sale proceeds; and the proceeds are placed in escrow while the dispute is being resolved.

ublication 783, Instructions on How to Apply for a Certificate f Discharge of Property from a Federal Tax Lien, available at RS offices, describes this process.

resuelve la controversia.

La Publicación 783 en inglés, "*Instrucciones de Có Certificado de Relevo de la Propiedad de un Grava Federal*", describe éste proceso y está disponible e IRS.

Form **668 (Y)**