



TaxNewsFlash

United States

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Notice 2018-01: Passports revoked, denied for certain tax delinquencies

The Internal Revenue Bulletin for January 16, 2018, includes Notice 2018-01.

Notice 2018-01—as published in the [IRB 2018-3](#) [PDF 101 KB]—provides guidance for implementing Code section 7345 (enacted by the *Fixing America's Surface Transportation (FAST) Act* in December 2015). Section 7345 requires the IRS to notify the U.S. State Department of those taxpayers certified as having “seriously delinquent tax debt.” Upon receipt of a section 7345 certification, the State Department is required to deny a passport application for such individuals and may also revoke or limit passports previously issued to such individuals.

The measures are to be implemented in January 2018. The IRS notice describes exceptions to certification and taxpayer remedies.

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