

## PRIOR PROVISIONS

A prior section 7328, act Aug. 16, 1954, ch. 736, 68A Stat. 871, provided for confiscation of white phosphorus matches exported or attempted to be exported, prior to repeal by Pub. L. 94-455, § 1904(b)(8)(H)(i).

A prior section 7329 was renumbered section 7328 of this title.

**Subchapter D—Miscellaneous Penalty and Forfeiture Provisions**

| Sec.  |  |
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| 7341. | Penalty for sales to evade tax.  |
| 7342. | Penalty for refusal to permit entry or examination.                                |
| 7343. | Definition of term “person”.   |
| 7344. | Extended application of penalties relating to officers of the Treasury Department. |
| 7345. | Revocation or denial of passport in case of certain tax delinquencies.             |

## AMENDMENTS

2015—Pub. L. 114-94, div. C, title XXXII, § 32101(h), Dec. 4, 2015, 129 Stat. 1733, added item 7345.

**§ 7341. Penalty for sales to evade tax**

**(a) Nonenforceability of contract**

Whenever any person who is liable to pay any tax imposed by this title upon, for, or in respect of, any property sells or causes or allows the same to be sold before such tax is paid, with intent to avoid such tax, or in fraud of the internal revenue laws, any debt contracted in such sale, and any security given therefor, unless the same shall have been bona fide transferred to an innocent holder, shall be void, and the collection thereof shall not be enforced in any court.

**(b) Forfeiture of sum paid on contract**

If such property has been paid for, in whole or in part, the sum so paid shall be deemed forfeited.

**(c) Moiety**

Any person who shall sue for the sum so paid (in an action of debt) shall recover from the seller the amount so paid, one-half to his own use and the other half to the use of the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 872.)

**§ 7342. Penalty for refusal to permit entry or examination**

Any owner of any building or place, or person having the agency or superintendence of the same, who refuses to admit any officer or employee of the Treasury Department acting under the authority of section 7606 (relating to entry of premises for examination of taxable articles) or refuses to permit him to examine such article or articles, shall, for every such refusal, forfeit \$500.

(Aug. 16, 1954, ch. 736, 68A Stat. 872.)

**§ 7343. Definition of term “person”**

The term “person” as used in this chapter includes an officer or employee of a corporation, or a member or employee of a partnership, who as such officer, employee, or member is under a duty to perform the act in respect of which the violation occurs.

(Aug. 16, 1954, ch. 736, 68A Stat. 872.)

**§ 7344. Extended application of penalties relating to officers of the Treasury Department**

All provisions of law imposing fines, penalties, or other punishment for offenses committed by an internal revenue officer or other officer of the Department of the Treasury, or under any agency or office thereof, shall apply to all persons whomsoever, employed, appointed, or acting under the authority of any internal revenue law, or any revenue provision of any law of the United States, when such persons are designated or acting as officers or employees in connection with such law, or are persons having the custody or disposition of any public money.

(Aug. 16, 1954, ch. 736, 68A Stat. 872.)

**§ 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).