

**FAST Act:**  
Connecting  
the IRS to  
Passports



As part of the Fixing America's Surface Transportation (FAST) Act passed in December 2015, Congress enacted section 7345 of the Internal Revenue Code, requiring the IRS to notify the State Department of taxpayers certified as owing a "seriously delinquent tax debt". The State Department generally *will not* issue or renew a passport after receiving a certification from the IRS. The IRS sends new certifications and reversals of certifications to the State Department weekly. Expedited reversals of certifications are available under certain circumstances.

If you have any questions regarding the current state of enforcement actions by the Internal Revenue Service or any other tax matter, contact Caroline Lafourcade of Gordon Arata Montgomery Barnett.

Caroline Lafourcade is a Board Certified Tax Law Specialist certified by the Louisiana Board of Legal Specialization and has counseled taxpayers regarding federal, state and local tax matters for over 23 years. She is a former chairman of the Louisiana State Bar Association Tax Section and presently serves on the Tax Law Committee of the New Orleans Bar Association

***FIND MORE INFORMATION & RSVP TO***  
the LSBA Tax Section's Technical Meeting  
Tuesday, JUNE 4, 2019  
on the following page



# LSBA TAX SECTION TECHNICAL MEETING

## *Revised Notice*

**Date:** **Tuesday June 4, 2019 -**

*Please note the new date*

**Time:** **11:30 a.m. to 1:30 p.m.**

*(presentation will begin at noon)*

**Place:** New Orleans Presentation (Live, in person):

Kean Miller, 909 Poydras Street, Suite 3600

Baton Rouge Presentation (via Skype)

Kean Miller, 400 Convention St., Ste. 700;

**Speakers:** Ardney James Boland, III, Esq. Senior Attorney with IRS Chief Counsel;

Dina Bonvillain, Settlement Officer with IRS Appeals;

Ardis Agosto, Esq., Louisiana Taxpayer Advocate, IRS Taxpayer Advocate Office;

and

**Caroline D. Lafourcade**, Esq. with the law firm of Gordon, Arata, Montgomery,

Barnett

**Topic:** **Update Regarding Federal Collection Due Process Claims & Denial or Revocation of a Taxpayer's U.S. Passport.**

**Price:** \$15.00\*

**Make checks payable to "LSBA Tax Section"**

**Deadline:** *Please reserve your space **before** noon on May 31, 2019*

**RSVP** <http://lsbataxsection.rsvpify.com>

**Online:**

**Mail check to:** Christian Weiler, 909 Poydras Street, Suite 1250, New Orleans, LA 70112

*\* Your admission includes 1.5 hour CLE credit (Tax Specialization credit will be applied for)*

**Lunch will be provided**

## **Presenters:**

### **Caroline D. Lafourcade**

Caroline Lafourcade is a Board Certified Tax Law Specialist and has over twenty years' of experience. She is a recent Chair of the Louisiana State Bar Association Section of Taxation and is also a member of the American Bar Association Section of Taxation. She provides estate and both federal and state tax planning advice to clients.

Caroline represents businesses and individuals before the Internal Revenue Service in a variety of federal tax controversy and litigation matters including the resolution of disputes involving income taxes, estate and gift taxes, excise taxes, and payroll taxes. She has helped individual taxpayers qualify for innocent spouse relief from the income tax liabilities of their spouse or former spouse, successfully defended the Government's assertion of the trust fund recovery penalty for employment taxes owed by other responsible persons, and obtained substantial penalty abatements. Caroline has negotiated installment agreements and offers-in-compromise on behalf of taxpayers to resolve their tax liabilities. She has represented clients challenging IRS tax assessments in audit administrative appeals, and in court.

She represents clients in Louisiana income and franchise tax disputes, and in state and local sales and use tax matters during audits by the Louisiana Department of Revenue, local tax collectors or contract auditors, and in contesting audit assessments and tax refund denials administratively and in court.

In addition, Caroline helps clients devise estate plans to protect their assets and counsels clients in the administration of complex estates and successions. Caroline is licensed in all Louisiana federal and state courts as well as the United States Tax Court.