

United States Senate

WASHINGTON, DC 20510

February 20, 2020

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Commissioner Rettig:

Last summer Congress passed, and President Trump signed into law, the *Taxpayer First Act*, and the Internal Revenue Service (IRS) is presently writing the rules and regulations to implement the law. But according to the Acting National Taxpayer Advocate, the IRS office recently formed to “oversee and coordinate the agency’s [*Taxpayer First Act*] implementation efforts” does not include a representative from the Taxpayer Advocate Service (TAS) as a member of the core team, despite the fact that 25 provisions recommended by the National Taxpayer Advocate (NTA) are included in the law.¹ We write to request that you add a TAS representative to the core team of this office immediately.

The National Taxpayer Advocate, the head of the TAS, is the voice of the taxpayer at the IRS.² The IRS describes the NTA as “the senior advisor to the Commissioner on issues of taxpayer concerns, focusing efforts on improving processes affecting taxpayers,” and states that the position, “serves as a contributor to the IRS’s strategic management in formulating tax administration policy, long-range objectives, and internal administration.”³

The TAS has direct engagement with taxpayers and experience and expertise that are critical to effectively implementing the new law. The Office of the Taxpayer Advocate statutory mandate is to “assist taxpayers in resolving problems,” “identify areas in which taxpayers have problems,” “propose changes in the administrative practices of the [IRS] to mitigate problems,” and “identify potential legislative changes which may be appropriate to mitigate such

¹ Taxpayer Advocate Service, “NTA Blog: Highlights of the Taxpayer First Act and Its Impact on TAS and Taxpayer Rights,” November 21, 2019, https://taxpayeradvocate.irs.gov/news/NTA_Blog_Highlights_of_the_Taxpayer_First_Act_and_Its_Impact_on_TA_S_and_Taxpayer_Rights.

² Internal Revenue Service, “The Taxpayer Advocate Service is Your Voice at the IRS,” <https://www.irs.gov/advocate/the-taxpayer-advocate-service-is-your-voice-at-the-irs>.

³ Internal Revenue Service, “IRS seeking candidates interested in National Taxpayer Advocate position,” press release, May 13, 2019, <https://www.irs.gov/newsroom/irs-statement-on-the-national-taxpayer-advocate-position>.

problems.”⁴ The TAS also manages a Systemic Advocacy Management System, allowing the agency to have a front-line view of systemic issues impacting taxpayers.⁵

The exclusion of TAS from the core *Taxpayer First Act* implementation team deprives the office of crucial expertise and denies taxpayers their institutional voice in charting implementation of legislation TAS helped craft. The Acting NTA rightfully noted that “TAS should have a seat at the table to the same extent as key IRS operating divisions, particularly for purposes of implementing the [*Taxpayer First Act*] requirements that the IRS develop a comprehensive customer service strategy, modernize the IRS’s organizational structure, create online taxpayer accounts, and develop a comprehensive employee training strategy that includes taxpayer rights.”⁶

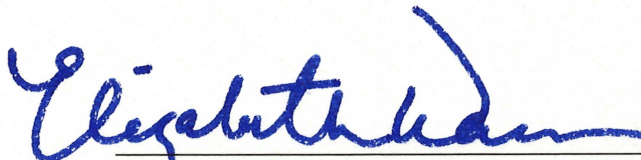
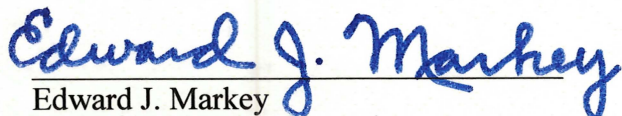
In November 2019 you told a gathering of tax professionals:

There’s a lot of components to the *Taxpayer First Act*. It’s very important for [...] every practitioner organization to get highly engaged with us on this. This belongs to you. It belongs to your clients. It belongs to every person on the IRS workforce. And we want to get it right.⁷

The clearest route to bring the voice of taxpayers into the implementation of the *Taxpayer First Act* and to “get it right” is to ensure that the Taxpayer Advocate Service is substantively involved in the implementation process.

We request that you add a TAS representative to the *Taxpayer First Act* implementation team immediately. In addition, we ask that, in the interests of transparency and the public interest, you send us a list of all current members on this team, and individuals providing either formal or informal advisory services to the team. We request your response by March 5, 2020.

Sincerely,


Elizabeth Warren
United States Senator
Edward J. Markey
United States Senator

⁴ 26 U.S.C. 7803 (c).

⁵ Internal Revenue Service, “Systemic Advocacy Management System (SAMS),” <https://www.irs.gov/advocate/systemic-advocacy-management-system-sams>.

⁶ Taxpayer Advocate Service, “NTA Blog: Highlights of the Taxpayer First Act and Its Impact on TAS and Taxpayer Rights,” November 21, 2019, https://taxpayeradvocate.irs.gov/news/NTA_Blog_Highlights_of_the_Taxpayer_First_Act_and_Its_Impact_on_TA_S_and_Taxpayer_Rights.

⁷ Accounting Today, “IRS chief asks CPAs to weigh in on agency changes,” Michael Cohn, November 14, 2019, <https://www.accountingtoday.com/news/irs-chief-chuck-rettig-asks-cpas-to-weigh-in-on-agency-changes>.