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United States Senate
COMMITTEE ON FINANCE
WASHINGTON, DC 20510–6200

March 9, 2026

The Honorable Scott Bessent
Acting Commissioner, Internal Revenue Service
and Secretary of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

The Honorable Dan Scavino
Deputy Chief of Staff and Director of the Office of Presidential Personnel
The White House
1600 Pennsylvania Avenue NW
Washington, DC 20500

Dear Acting Commissioner Bessent and Director Scavino:

The Internal Revenue Service (IRS) entered the 2026 tax filing season without Senate-confirmed leadership. Congress vested responsibility for administering the tax laws in a single Commissioner under section 7803(a) of the Internal Revenue Code and limited the use of temporary leadership through the Federal Vacancies Reform Act (FVRA). The administration is ignoring or evading these requirements.

Since August 8, 2025—when President Trump removed Commissioner Billy Long—the IRS has operated without a confirmed Commissioner.[1] During that time, the Secretary of the Treasury has served as Acting Commissioner while simultaneously holding another Cabinet office, and a newly invented "chief executive officer" has assumed day-to-day control of the agency. The

[1] Reuters, *Trump fires IRS commissioner, Bessent named acting head* (Aug. 8, 2025), https://www.reuters.com/world/us/trump-fires-irs-commissioner-bessent-named-acting-head-2025-08-08/

position of IRS CEO is a fake job that Congress has never authorized.[2] There is no reason to see the Trump administration's appointment of a CEO as anything more than a strategy to avoid the vetting and confirmation process for a replacement commissioner. It undermines accountability at the precise moment when the IRS requires clarity, stability, and lawful leadership.[3]

The Commissioner of Internal Revenue is not an optional role. Congress vested responsibility for administering the tax laws in a single, Senate-confirmed officer under section 7803(a) with a five-year term. That structure exists to ensure continuity, accountability, and congressional oversight. Instead of submitting a nominee to the Senate, the administration has allowed leadership uncertainty to fester while relying on acting officials and ad hoc delegations.

The FVRA places limits on this approach.[4] The vacancy arose on August 8, 2025. Under the statute's 210-day limit, the Acting Commissioner's authority appears to have expired on March 6, 2026, absent a pending nomination. No nominee has been submitted. Treasury previously assured Senator Grassley that a nomination would be forthcoming.[5] That assurance has not yet been honored. The clock has now run out.

The same pattern has repeated itself at the Office of Chief Counsel. The IRS Chief Counsel is one of only two Senate-confirmed positions at the agency and serves as its chief legal officer under section 7803. After the administration withdrew its prior nominee on November 18, 2025, Treasury designated Kenneth Kies as Acting Chief Counsel while he continues to serve as Assistant Secretary for Tax Policy.[6] This dual-hatted arrangement cannot be permanent. Under the FVRA, the acting period expires on June 16, 2026, absent a new nomination. Yet once again, no nominee has been sent to the Senate. Although the IRS is supposed to be nonpartisan, the only two Senate-confirmed positions at the IRS continue to be held "temporarily" by Treasury officials who have political jobs.

Leadership churn at the IRS has been extreme. Seven Commissioner or Acting Commissioner transitions occurred in 2025 alone. Most of the IRS's 28 "top official" positions were either vacant or filled by acting officials as of late last year.[7] That level of turnover is destabilizing, and it was a reckless lead-up to the filing season.

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[2] Wyden, Schumer, Warren Press Trump Administration on Fake IRS "CEO" Role, Warn That Bisignano Appointment Will Hurt Both IRS and Social Security, https://www.finance.senate.gov/ranking-members-news/wyden-schumer-warren-press-trump-administration-on-fake-irs-ceo-role-warn-that-bisignano-appointment-will-hurt-both-irs-and-social-security

[3] Senate Finance Committee, *Wyden–Warren Letter to Treasury and IRS Regarding IRS "CEO" Role (*Dec. 2025), https://www.finance.senate.gov/imo/media/doc/letter_to_sec_bessent_on_irs_ceopdf.pdf

[4] Federal Vacancies Reform Act, 5 U.S.C. § 3346(a)(1) (210 days from Aug. 8, 2025 is Mar. 6, 2026).

[5] Bloomberg Tax, *Treasury Tells Grassley IRS Chief Pick Is in the Works* (Oct. 2025), https://news.bloombergtax.com/daily-tax-report/treasury-tells-grassley-irs-chief-pick-is-in-the-works-bgov-tax-2

[6] Reuters, *Trump Pulls IRS Chief Counsel Nominee After Backlash Over Democrat Ties (*Nov. 18, 2025), https://tax.thomsonreuters.com/news/trump-pulls-irs-chief-counsel-nominee-after-backlash-over-democrat-ties/.

[7] National Taxpayer Advocate Annual Report to Congress 2025, vii (Jan. 2026), https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2026/01/ARC_Publication-2104_2025_Web.pdf

The timing could not be worse. The IRS is implementing the Republican reconciliation bill after a prolonged government shutdown and major workforce reductions. The Treasury Inspector General for Tax Administration has warned that staffing losses in submissions processing, accounts management, return integrity and compliance services, and field assistance increase the risk of delayed refunds, degraded taxpayer service, and weakened fraud detection.[8] Likewise, the National Taxpayer Advocate reported that, through April 30, 2025, the IRS took an average of 602 days—nearly twenty months—to resolve identity-theft cases, leaving victims without refunds for extended periods.[9]

Congress did not authorize the administration to bypass Senate confirmation by stretching acting service to its breaking point or by inventing new titles to perform statutory duties. Nor did Congress authorize indefinite vacancies in positions central to administering the tax laws.

Please respond to the following questions no later than April 6:

1. Does Treasury agree that, absent a pending nomination, the Acting Commissioner's authority under the Federal Vacancies Reform Act expired on March 6, 2026? If not, identify the statutory basis for any alternative calculation.

2. Why has the President failed to submit a nomination for IRS Commissioner since the vacancy arose on August 8, 2025, and when will a nomination be transmitted to the Senate?

3. Which Commissioner authorities is Mr. Bisignano currently exercising, what written delegations authorize those functions, and what authorities is Secretary Bessent exercising? If Mr. Bessent exercises authorities as Acting Commissioner after March 6, 2026, when his appointment is no longer permitted under the Federal Vacancies Reform Act, would his actions be legally valid?

4. Does Treasury agree that, absent a pending nomination, the Acting Chief Counsel's authority expires on June 16, 2026? If not, provide Treasury's legal analysis.

5. When will the administration submit a nomination for IRS Chief Counsel, and how does Treasury justify continued reliance on acting leadership in the interim?

The Acting IRS Commissioner cannot function indefinitely on temporary authority and borrowed time. We look forward to your timely response.

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[8] Treasury Inspector General for Tax Administration, *Major Management Challenges Facing the IRS for FY 2026* (Oct. 2025), https://www.tigta.gov/sites/default/files/reports/2025-10/FY%202026%20MMC%20(Final).pdf

[9] National Taxpayer Advocate, Objectives Report to Congress FY26 (June 2025), https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2025/06/JRC26_FullReport.pdf

Sincerely,

Ron Wyden
United States Senator
Ranking Member, Committee
on Finance

Charles E. Schumer
United States Senator

Elizabeth Warren
United States Senator

CC:

Mr. Frank Bisignano
"Chief Executive Officer"
Internal Revenue Service
1111 Constitution Ave. NW
Washington, DC 20224

U.S. Government Accountability Office
Attn: Federal Vacancies
441 G Street NW
Washington, DC 20548