

United States Senate

WASHINGTON, DC 20510

October 27, 2025

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

Dear Acting Commissioner Bessent:

We understand that you have appointed Social Security Commissioner Frank Bisignano to serve as “Chief Executive Officer” of the Internal Revenue Service, reporting directly to you, to manage the organization and oversee all IRS day-to-day operations while continuing to lead the Social Security Administration (SSA). There does not appear to be a legal basis for this position being created out of whole cloth to run the IRS. Commissioner Bisignano has spent the first five months of his term focused on throwing up bureaucratic roadblocks to make it even harder for Americans to access their earned benefits. Americans continue to experience long wait times on the phone and in the field office. This split role will only exacerbate the customer service crisis at the SSA, and the IRS needs a full-time Commissioner just months before the 2026 filing season. We have serious concerns and questions about the arrangement.

As you know, 26 U.S.C. § 7803 establishes the Commissioner of Internal Revenue as a Senate-confirmed officer charged by law to “administer, manage, conduct, direct, and supervise” the execution of the internal revenue laws. The Federal Vacancies Reform Act (5 U.S.C. §§ 3345 et seq.)(the “FVRA”) restricts who may perform those functions and for how long in the absence of a confirmed Commissioner.

Accordingly, please explain:

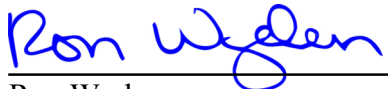
1. Which duties of the Commissioner are being performed by Mr. Bisignano, and how did Treasury determine that those duties are lawfully delegable?
2. What specific statutory or regulatory authority permits you to delegate substantially all of your duties as acting Commissioner to a “CEO” of the IRS?
3. Has the Treasury Department sought guidance from the Office of Legal Counsel or the Government Accountability Office to confirm this arrangement’s compliance with the FVRA’s eligibility and time-limit provisions? If so, what guidance did they provide?
4. On what basis did the Treasury Department conclude that a Presidentially appointed and Senate confirmed official heading another agency may simultaneously exercise substantial authority over the IRS without separate Senate confirmation?

5. We request a statement of the current delegation from the Secretary to the Commissioner and his delegates. Are there reservations with respect to any of the powers identified in section 7803? If not, why not?
6. Has the Treasury Department General Counsel or the IRS acting Chief Counsel evaluated the impact on any newly-issued rules, regulations, or other guidance should Mr. Bisignano be determined to be an improperly appointed IRS official? Has a similar analysis been done to determine the impact of taxpayer services and operations?
7. Under IRC 7803(a), in discharging his duties, the Commissioner is responsible for ensuring the IRS acts in accordance with taxpayer rights, including the right to privacy and the right to confidentiality. What procedures are in place to ensure that Mr. Bisignano's responsibilities at SSA do not conflict with his duties at the IRS?
8. Are any duties related to administering the Memorandum of Understanding between DHS and IRS delegated to Mr. Bisignano? In current litigation contesting disclosure of tax information received by SSA from IRS, Mr. Bisignano was named as a defendant as Commissioner of SSA, presenting a potential conflict of interest for Mr. Bisignano between his duties as SSA Commissioner and as CEO at the IRS. What steps are being taken to alleviate such a conflict?

Congress vested the IRS Commissioner's powers and responsibilities by statute precisely to ensure transparency and accountability in tax administration. Creating a parallel leadership structure outside that framework raises serious questions about both legality and oversight.

Please provide a detailed written response and any supporting legal opinions no later than November 10, 2025.

Sincerely,



Ron Wyden
United States Senator
Ranking Member, Committee
on Finance



Charles E. Schumer
United States Senator



Elizabeth Warren
United States Senator