

# United States Senate

WASHINGTON, DC 20510

December 21, 2025

The Honorable Scott Bessent  
Secretary of the Treasury and Acting IRS Commissioner  
Department of the Treasury  
1500 Pennsylvania Avenue NW  
Washington, D.C. 20220

Ken Corbin  
Chief of Taxpayer Services  
Internal Revenue Service  
1111 Constitution Avenue NW  
Washington, D.C. 20224

Dear Secretary Bessent and Mr. Corbin:

We write with serious concerns that the Internal Revenue Service (IRS) is not prepared for the upcoming tax filing season and that American taxpayers may face delays and difficulties in filing their tax returns and receiving their tax refunds.

The 2026 tax filing season will present a huge test for the IRS. Since January of this year, the IRS has lost 25 percent of its workforce.<sup>1</sup> The agency has also seen an unprecedented turnover in leadership, with no less than seven individuals acting as Commissioner during this year.<sup>2</sup> Additionally, while facing the significant challenges of preparing for filing season, the IRS is also responsible for updating dozens of federal tax forms to align with the legislative changes in the *One Big Beautiful Bill Act*.<sup>3</sup>

In September 2025,<sup>4</sup> the independent Treasury Inspector General for Tax Administration (TIGTA) issued a report warning that the IRS is woefully unprepared for the upcoming filing season, in large part due to the widespread and large-scale staffing reductions earlier this year.<sup>5</sup>

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<sup>1</sup> Federal News Network, “OMB says ‘substantial’ federal employee layoffs have begun,” Jory Heckman, October 10, 2025, <https://federalnewsnetwork.com/government-shutdown/2025/10/omb-says-substantial-federal-employee-layoffs-have-begun/>.

<sup>2</sup> Journal of Accountancy, “Werfel to resign Monday as IRS commissioner,” January 17, 2025, <https://www.journalofaccountancy.com/news/2025/jan/werfel-to-resign-monday-as-irs-commissioner/>; Internal Revenue Service, “Krause to serve as acting IRS Commissioner; O’Donnell retires after distinguished career,” press release, February 25, 2025, <https://www.irs.gov/newsroom/krause-to-serve-as-acting-irs-commissioner-odonnell-retires-after-distinguished-career>; New York Times, “Head of I.R.S. Is Ousted in Treasury’s Power Struggle With Elon Musk,” Jonathan Swan, Andrew Duehren, Alan Rappeport, and Maggie Haberman, April 18, 2025, <https://www.nytimes.com/2025/04/18/us/politics/irs-scott-bessent-elon-musk.html>; New York Times, “Trump Is Removing I.R.S. Chief 2 Months After He Was Confirmed,” Andrew Duehren, Alan Rappeport, and Maggie Haberman, August 8, 2025, <https://www.nytimes.com/2025/08/08/us/politics/trump-billy-long-irs-commissioner.html>.

<sup>3</sup> Forbes, “IRS Has Significant Backlogs Following The Shutdown: What’s Moving And What’s Still Stuck,” Kelly Phillips Erb, November 20, 2025, <https://www.forbes.com/sites/kellyphillipserb/2025/11/20/irs-has-significant-backlogs-following-the-shutdown-whats-moving-and-whats-still-stuck/>.

<sup>4</sup> The Tax Adviser, “Date to start filing season not set despite IRS commissioner’s comment,” Martha Waggoner, August 5, 2025, <https://www.thetaxadviser.com/news/2025/aug/date-to-start-filing-season-not-set-despite-irs-commissioners-comment/>.

<sup>5</sup> Treasury Inspector General for Tax Administration, “Final Results of the 2025 Filing Season,” September 29, 2025, <https://www.tigta.gov/sites/default/files/reports/2025-09/2025400048fr.pdf>.

For example, the TIGTA report indicates that these staffing cuts will likely prevent the IRS from adequately identifying and detecting fraud, managing and processing tax returns, and providing assistance to taxpayers via phone and in-person at Taxpayer Assistance Centers.<sup>6</sup> Further, staffing losses in the IRS's information technology department are stymieing the agency's ability to modernize its systems, including through its Zero Paper Initiative, and may delay necessary updates to processing systems ahead of the 2026 filing season.<sup>7</sup> Without these critical resources, the IRS will be forced to process paper-filed returns through a time-intensive manual process that requires additional staff capacity and may delay taxpayer refunds.<sup>8</sup> In sum, the report reached the alarming conclusion that "[w]orkforce reductions, legislation, and delays in modernization efforts could affect key processing programs and customer service, putting the 2026 filing season at risk."<sup>9</sup>

Taxpayers deserve to have the information and assistance they need to file their taxes and receive their refunds in a timely manner. The Trump Administration's relentless attacks on the IRS threaten its ability to serve the public and undercut its mission to provide taxpayers with top quality service and ensure that our tax laws are enforced with integrity and fairness. To inform our legislative responsibilities regarding the operation of the IRS, we request that you respond to the following questions by January 12, 2025. We also ask that you provide a staff-level briefing to us on preparations for the 2026 tax filing season no later than January 12, 2025.

#### **Questions:**

1. Will the 2026 tax filing season begin on time?
2. Will the IRS hire the 3,500 employees that TIGTA identified as necessary<sup>10</sup> to provide adequate telephone service to taxpayers during the filing season?
3. The TIGTA report revealed that because of a 17% cut to field assistance staff at TACs, an estimated 169,000 taxpayers will no longer be able to get help at TACs.<sup>11</sup> What type of assistance will be available for these 169,000 taxpayers? Will the TACs which are currently closed temporarily re-open to accommodate taxpayer needs during filing season?
4. The TIGTA report also revealed that the IRS has lost 19% of the employees who process taxpayer submissions, and those submissions are piling up.<sup>12</sup> How many taxpayer submissions from 2025 will have to be carried over to be processed in 2026?
5. TIGTA also warned that staffing cuts in the IRS office that detects and prevents fraudulent refunds could let up to \$360 million in fraudulent refunds slip through the

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<sup>6</sup> *Id.*

<sup>7</sup> *Id.*, p. 15.

<sup>8</sup> *Id.*, p. 15.

<sup>9</sup> *Id.*, p. 12.

<sup>10</sup> *Id.*, p. 14.

<sup>11</sup> *Id.*, p. 13.


<sup>12</sup> *Id.*, p. 13.

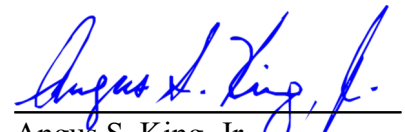
cracks.<sup>13</sup> Will the IRS re-hire the Return Integrity Compliance Staff that TIGTA indicated will be needed to prevent fraud?


6. What is the current status of the Zero Paper initiative? Will the IRS hire additional staff to process paper-filed returns this year given the initiative's delays?
7. What are the terms of the hiring freezes currently in place at the IRS?<sup>14</sup> What factors do you consider necessary to lift the hiring freezes? If the hiring freezes are lifted, what steps will the IRS take to rapidly recruit, onboard, train, and prepare staff for filing season?

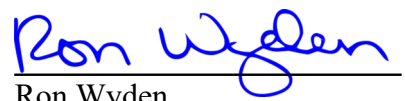
Thank you for your attention to this important matter.


Sincerely,

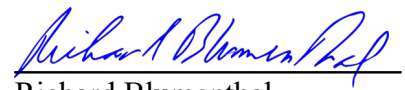
  
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Angus S. King, Jr.  
United States Senator

  
Tammy Duckworth  
United States Senator

  
Ron Wyden  
United States Senator  
Ranking Member, Committee  
on Finance

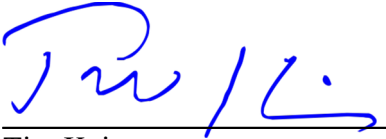
  
Sheldon Whitehouse  
United States Senator

  
Richard Blumenthal  
United States Senator

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<sup>13</sup> *Id.* p. 13.

<sup>14</sup> Federal News Network, “‘Bait-and-switch:’ IRS seeks seasonal hires with fewer job protections after pulling down full-time offers,” Jory Heckman, September 12, 2025, <https://federalnewsnetwork.com/hiring-retention/2025/09/bait-and-switch-irs-seeks-seasonal-hires-with-fewer-job-protections-after-pulling-down-full-time-offers/>.



Tim Kaine  
United States Senator



Jeanne Shaheen  
United States Senator



Mazie K. Hirono  
United States Senator



John Hickenlooper  
United States Senator



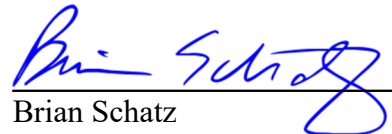
Cory A. Booker  
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