Congress of the United States

Washington, DC 20515

November 1, 2026

The Honorable Frank J. Bisignano
Chief Executive Officer
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Dear Mr. Bisignano:

We write to seek information on your decision to delay—for roughly a year—the publication of the Internal Revenue Service's (IRS's) annual estimate of the tax gap, hiding the extent to which wealthy taxpayers avoid paying what they owe.

For decades, the IRS's measurement of the tax gap—the total amount that taxpayers owe the IRS but fail to pay on time—has been a key resource for policymakers and the public. The tax gap estimate reveals who is not paying their legally owed taxes and how the IRS can allocate enforcement resources to collect revenue more effectively, breaking down the tax gap by type (e.g., nonfiling, underreporting, underpayment) and source (e.g., individual taxes, corporate taxes).[1]

Accordingly, the IRS has regularly calculated the tax gap since 1979, and during the Biden administration, the agency began doing so on an annual basis.[2] The most recent estimate of the tax gap, published in 2024 and covering Tax Year 2022, was $696 billion.[3] This staggering sum of unpaid taxes is disproportionately driven by the highest-income taxpayers: those in the top 10% of income are responsible for 64% of unpaid individual income taxes.[4] And in September 2026, GAO estimated that between $116 billion and $304 billion of the tax gap is due to outright tax fraud.[5]

For years, the sheer size of the tax gap drove "bipartisan interest in giving the IRS more resources" and other bipartisan policies to help the IRS raise more revenue.[6] At a time when the

---

[1] Government Accountability Office, "Tax Gap: IRS Should Take Steps to Ensure Continued Improvement in Estimates," May 6, 2024, https://www.gao.gov/products/gao-24-106449; U.S. Department of the Treasury, "The Case for a Robust Attack on the Tax Gap," Natasha Sarin, September 7, 2021, https://home.treasury.gov/news/featured-stories/the-case-for-a-robust-attack-on-the-tax-gap.

[2] Congressional Research Service, "Federal Tax Gap: Size, Contributing Factors, and the Debate over Reducing It," Grant A. Driessen, October 30, 2023, https://www.congress.gov/crs-product/IF11887; The New York Times, "Billions in Taxes Go Unpaid. Under Trump, the I.R.S. Won't Say How Much.," Andrew Duehren, September 16, 2026, https://www.nytimes.com/2026/09/16/business/trump-irs-tax-gap.html.

[3] Internal Revenue Service, "IRS: The tax gap," https://www.irs.gov/statistics/irs-the-tax-gap.

[4] "The Case for a Robust Attack on the Tax Gap," Natasha Sarin, September 7, 2021, https://home.treasury.gov/news/featured-stories/the-case-for-a-robust-attack-on-the-tax-gap.

[5] U.S. Government Accountability Office, "Tax Fraud: The Federal Government Loses an Estimated $116 Billion to $304 Billion Annually," September 25, 2026, https://www.gao.gov/products/gao-26-107810.

[6] The New York Times, "Billions in Taxes Go Unpaid. Under Trump, the I.R.S. Won't Say How Much.," Andrew Duehren, September 16, 2026, https://www.nytimes.com/2026/09/16/business/trump-irs-tax-gap.html; Committee

IRS has been radically defunded by the Trump administration and Congressional Republicans, updated tax gap data is crucial for understanding how policymakers might restore its capability to enforce the nation's tax laws.

But you have failed to publish the tax gap estimate that the IRS had scheduled for release in Fall 2025.[7] The IRS did not even offer any explanation for its decision to withhold this data until September 2026, when an IRS spokesperson said that the agency had been updating its methodology for calculating the tax gap.[8] Yet, even then, the IRS failed to explain why the methodology was being updated, what updates were being made, or when lawmakers could expect to see the new tax gap estimate released.[9]

Your comments about the tax gap during recent Congressional hearings raise further concerns about the IRS's intent. When asked about the tax gap, on multiple occasions you have suggested the IRS should instead focus on the "addressable tax gap" that the agency could realistically collect.[10] But, as former IRS Commissioner Danny Werfel noted, "The devil is in the details of what you're describing as 'addressable' versus not."[11] Politicized assumptions about what part of the tax gap is "addressable" could undermine the public's confidence in the IRS's estimates.

Your choice to hide the size of the tax gap from the American people is especially egregious in light of the Trump administration's gutting of the IRS's enforcement of the nation's tax laws—threatening to expand the tax gap itself significantly. The Trump administration has cut nearly 40% of staff at the IRS's High Wealth Unit, which audits billionaires;[12] dismantled the IRS's partnership audit group, which was responsible for cracking down on evasion from venture capital and private equity firms;[13] and weakened the IRS's Criminal Investigation division, with investigations into abusive tax schemes dropping by 63% in fiscal year 2025.[14] Wealthy tax cheats are already benefiting at the expense of the American taxpayer: last year, the IRS's audit revenue dropped by one-third, or $3.5 billion.[15]

In sum, you appear to be hiding the size of the tax gap from the public while pursuing policies that will make it larger. We urge you to release the IRS's most recent estimate of the tax gap

---

for a Responsible Federal Budget, "Republican and Democratic Presidents Support Reducing the Tax Gap," July 6, 2021, https://www.crfb.org/blogs/republican-and-democratic-presidents-support-reducing-tax-gap.

[7] The New York Times, "Billions in Taxes Go Unpaid. Under Trump, the I.R.S. Won't Say How Much.," Andrew Duehren, September 16, 2026, https://www.nytimes.com/2026/09/16/business/trump-irs-tax-gap.html.

[8] *Id.*

[9] *Id.*

[10] *Id.*

[11] *Id.*

[12] International Consortium of Investigative Journalists, "The IRS unit that audits billionaires has lost 38% of its employees since January, new data shows," Spencer Woodman, March 28, 2025, https://www.icij.org/news/2025/03/the-irs-unit-that-audits-billionaires-has-lost-38-percent-of-its-employees-since-january-new-data-shows/.

[13] The New York Times, "Push to Audit Private Equity and Venture Capital Falters Under Trump," Jesse Drucker, January 8, 2026, https://www.nytimes.com/2026/01/08/business/irs-private-equity-venture-capital-audits.html.

[14] Internal Revenue Service, "IRS-CI Annual Report 2025," December 12, 2025, https://www.irs.gov/pub/irs-pdf/p3583.pdf.

[15] Treasury Inspector General for Tax Administration, "Trends in Compliance Activities Through Fiscal Year 2025," August 26, 2026, https://www.oversight.gov/sites/default/files/documents/reports/2026-08/20263S0045fr_0.pdf.

immediately and refrain from making any methodological changes that diminish the tax gap's usefulness to policymakers and the public. Given our concerns about your withholding of the tax gap estimate, we ask that you answer the following questions by November 15, 2026:

1) When will the IRS publish the Tax Year 2023 and Tax Year 2024 tax gap estimates?

2) Will you commit to not altering the tax gap methodology in a way that undermines its usefulness to policymakers or obscures any data analogous to what was provided in the IRS's tax gap estimates published in 2024 and earlier?

3) What specific methodological changes is the IRS considering making to the calculation of the tax gap? Please describe why each change is being considered.

4) If the IRS has plans to publish the "addressable" tax gap, how will it determine what unpaid taxes are "addressable"? Would any publication estimating the "addressable" tax gap incorporate research showing that both deterrence and activities that build trust in the IRS have a positive effect on voluntary tax compliance?

5) What share of the Tax Year 2023 tax gap was derived from:

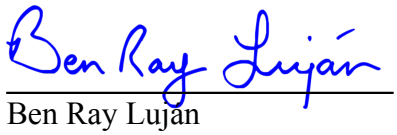
    a. Pass-throughs?
    b. Corporate taxpayers?
    c. Individuals with income in the top 10%?
    d. Individuals with income in the top 1%?
    e. Individuals with income in the top 0.1%?
    f. Tax fraud?
    g. Offshore activities?

Thank you for your attention to this important matter.

Sincerely,

Elizabeth Warren
United States Senator

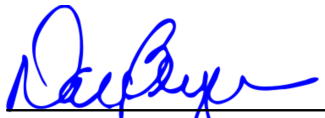
Ron Wyden
United States Senator
Ranking Member, Committee on Finance



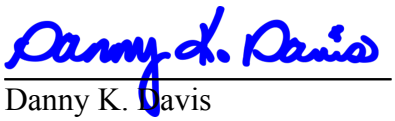
Ben Ray Luján
United States Senator



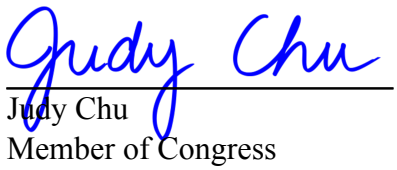
Mike Thompson
Member of Congress



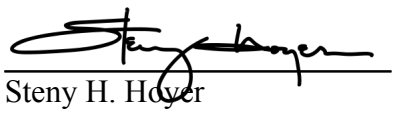
Donald S. Beyer Jr.
Member of Congress



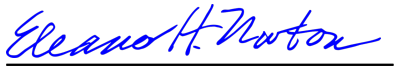
Danny K. Davis
Member of Congress



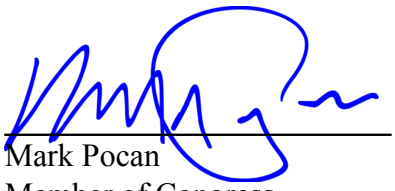
Judy Chu
Member of Congress



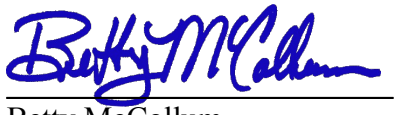
Steny H. Hoyer
Member of Congress



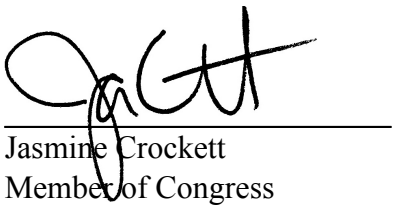
Eleanor Holmes Norton
Member of Congress



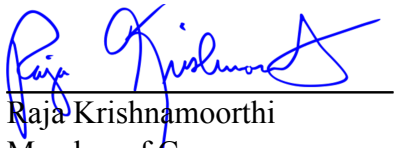
Mark Pocan
Member of Congress



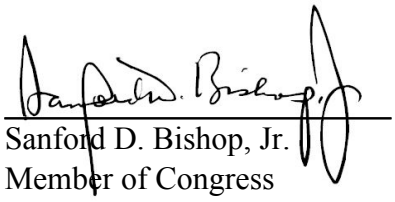
Betty McCollum
Member of Congress



Jasmine Crockett
Member of Congress



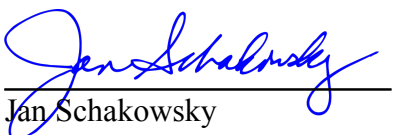
Raja Krishnamoorthi
Member of Congress



Sanford D. Bishop, Jr.
Member of Congress



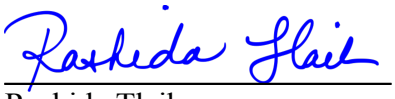
John Hickenlooper
United States Senator



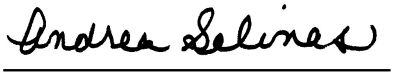
Jan Schakowsky
Member of Congress



Mazie K. Hirono
United States Senator



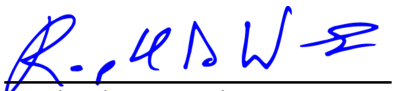
Rashida Tlaib
Member of Congress



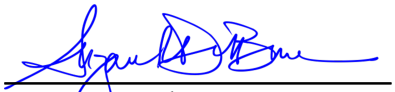
Andrea Salinas
Member of Congress



Gabe Amo
Member of Congress



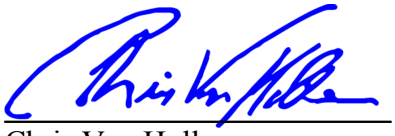
Raphael Warnock
United States Senator



Suzan K. DelBene
Member of Congress



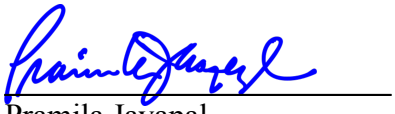
Delia C. Ramirez
Member of Congress



Chris Van Hollen
United States Senator



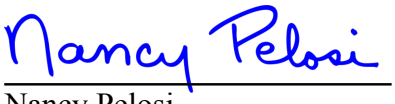
Bradley Scott Schneider
Member of Congress



Pramila Jayapal
Member of Congress



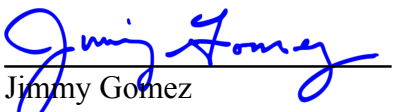
Seth Magaziner
Member of Congress



Nancy Pelosi
Member of Congress



André Carson
Member of Congress



Jimmy Gomez
Member of Congress



Mary Gay Scanlon
Member of Congress



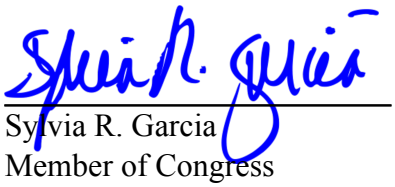
Rosa L. DeLauro
Member of Congress



Terri A. Sewell
Member of Congress



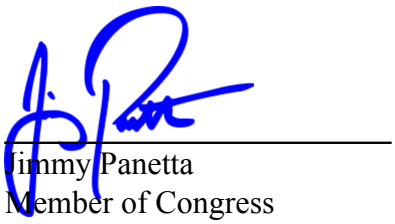
Sheldon Whitehouse
United States Senator



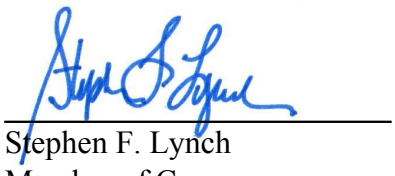
Sylvia R. Garcia
Member of Congress



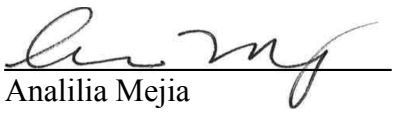
Brittany Pettersen
Member of Congress



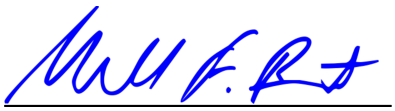
Jimmy Panetta
Member of Congress



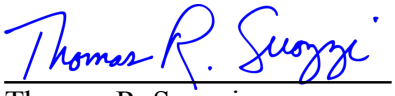
Stephen F. Lynch
Member of Congress



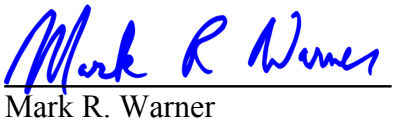
Analilia Mejia
Member of Congress



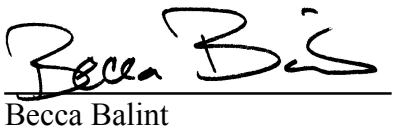
Michael F. Bennet
United States Senator



Thomas R. Suozzi
Member of Congress



Mark R. Warner
United States Senator



Becca Balint
Member of Congress