

United States Senate

WASHINGTON, DC 20510

January 10, 2019

The Honorable Steven T. Mnuchin
Secretary of the Treasury
Department of the Treasury
1500 Pennsylvania Ave NW
Washington, DC 20220

Dear Secretary Mnuchin:

We write today to raise concerns about the impact of the government shutdown on services to taxpayers provided by the Internal Revenue Service (IRS). We are concerned that, if the shutdown continues into the filing season, taxpayers will face tremendous hardship in getting questions answered and issues addressed.

In order to help taxpayers navigate the complexities of the Internal Revenue Code, the IRS houses the Taxpayer Advocate Service. The Taxpayer Advocate Service assists both individuals and businesses with resolving tax and filing issues. However, the IRS website currently displays the following alert:

Please be aware that due to the lack of an approved federal budget, all Taxpayer Advocate Service offices across the country are closed. No staff will be available to assist you during this time. Please check your local media for news about when our offices will reopen.

The shutdown has closed every office of the Taxpayer Advocate Service across the country at a time when families and businesses are trying to determine the taxes that they owe and resolve disagreements with the IRS.

The IRS's lapsed appropriations contingency plan, which determines what functions the agency can perform during a shutdown, indicates that many functions related to taxpayer service will be unavailable until the shutdown ends. The contingency plan does not include call center services prior to filing season, when taxpayers may try to contact the IRS to get answers before the IRS is overwhelmed by filing-season calls. The shutdown has left taxpayers without vital services and without recourse.

Following media reports on the hardship that would be placed on taxpayers if the shutdown delayed the issuance of tax refunds, the IRS announced on January 7th that the Office of Management and Budget (OMB) had, at your request, reviewed the IRS proposed contingency plan.^[1] This review resulted in the reversal of longstanding OMB precedent that restricted certain agency activity. Taxpayers should receive their refunds in a timely manner, but taxpayers should

^[1] Internal Revenue Service, IRS Confirms Tax Filing Season to Begin January 28 (January 7, 2019) (online at www.irs.gov/newsroom/irs-confirms-tax-filing-season-to-begin-january-28)

also receive the necessary assistance to ensure that they are filing their taxes correctly and that they have advocates working on their behalf.

The shutdown is causing confusion and creating hardships for taxpayers going into the tax filing season, and these problems will quickly get worse if the shutdown continues into the filing season. The Administration's decision to reject the unanimous Senate bill to fully fund the entire government, including the IRS, has hurt taxpayers. We therefore request the following:

1. In the now expired contingency plan, please detail how the Department of Treasury decided that the Taxpayer Advocate Service should not be included in the contingency plan. In the new proposed contingency plan, will this decision stand or will the Taxpayer Advocate Service be asked to return during the filing season?
2. Please provide a copy of the Department of the Treasury's plan to assist taxpayers who are facing financial difficulties as a result of problems with filing their taxes or obtaining refunds in the event that a lapse in funding for the IRS continues into tax filing season.

We look forward to your prompt response so that we can better understand the reasoning behind these actions and ensure that taxpayers are protected and receiving full assistance from the Internal Revenue Service during tax filing season.

Sincerely,



Debbie Stabenow
United States Senator



Ron Wyden
United States Senator



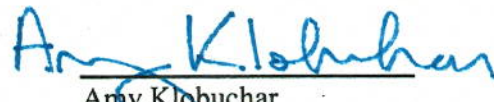
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Maria Cantwell
United States Senator



Sheldon Whitehouse
United States Senator



Amy Klobuchar
United States Senator



Margaret Wood Hassan
United States Senator



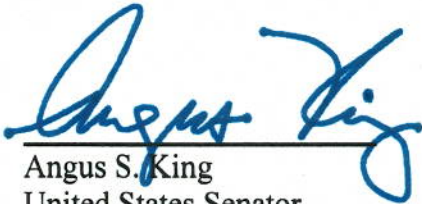
Jeanne Shaheen
United States Senator



Tammy Baldwin
United States Senator



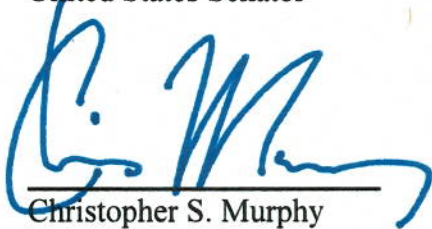
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