United States Senate WASHINGTON, DC 20510

April 20, 2018

The Honorable James Lankford Chairman Subcommittee on Financial Services and General Government Senate Committee on Appropriations Washington, DC 20510 Honorable Christopher A. Coons Ranking Member Subcommittee on Financial Services and General Government Senate Committee on Appropriations Washington, DC 20510

Dear Chairman Lankford and Ranking Member Coons:

As you finalize the Fiscal Year 2019 (FY19) Financial Services and General Government Appropriations bill, we respectfully ask you to provide robust funding for the Internal Revenue Service (IRS). Specifically, we echo the sentiments of both Senate Finance Committee Chairman Hatch and Treasury Secretary Mnuchin that further cuts to this agency would be counterproductive to the mission of taxpayer assistance. The IRS needs robust funding in order to comply with its taxpayer assistance obligations and enhance its enforcement capabilities.

The National Taxpayer Advocate 2017 report to Congress outlined the consequences of the agency's current budgetary constraints. According to Taxpayer Advocate Nina Olson, prior to passage of the recent tax legislation, the IRS estimated that it would only be able to answer six out of every ten phone calls from a taxpayer hoping to speak with an assistor during the 2018 filing season. But given recent tax changes, that workload is likely to grow profoundly. In addition, since 2014, the IRS has limited itself to answering only "basic" tax-law questions, and has not answered any taxpayer questions beyond the April deadline. We cannot accept that level of taxpayer service.

In addition, robust funding for the IRS will bolster its tax enforcement efforts, which provide a net benefit for taxpayers. Every additional dollar invested in tax enforcement yields four dollars in added revenue. Year after year, wealthy individuals and large corporations gamble that the complexity of the tax code coupled with insufficient enforcement resources will allow them to cheat the system. That kind of "pay-to-play" system is equally unjustifiable.

While it is important that Congress tackle our nation's deficit, continued cuts to the IRS hurt taxpayers in the long-run. We must ensure the agency has adequate resources to serve taxpayers, promote compliance, and properly enforce our nation's tax code. We therefore urge you to provide robust funding for this important agency.

Thank you for your consideration of this request.

Sincerely,

Sherrod Brown

United States Senator

Mazie K. Hirono

United States Senator

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Richard J. Durbin United States Senator