June 30, 2026

Dear Chairman Smith, Ranking Member Neal, Chairman Crapo, Ranking Member Wyden, and Members of the Ways and Means and Finance Committees:

We, the undersigned organizations whose constituencies comprise millions of taxpayers, write in strong support of the reforms contained in S.3931, the Taxpayer Assistance and Service (TAS) Act. This legislative package should be a top priority of lawmakers on both sides of the aisle to improve tax administration, strengthen taxpayer rights, and create a more stable system of tax compliance.

The TAS Act comprises numerous elements, including some two dozen sections that many of the signatories have sought for years. These include:

- **Technology Modernization.** Digitizing tax returns, creating a customer service "dashboard" that indicates wait times, better integrating taxpayer correspondence in online accounts, and upgrading the IRS webpage to track refunds will dramatically improve the tax filer's experience when interacting with the IRS.
- **Tax Court Improvements.** While intended to provide average taxpayers with a streamlined path to justice, the Tax Court venue remains challenging. The TAS Act offers numerous remedies, including more options to challenge collections, flexibility in filing deadlines, and affirmative authority of judges to order refunds.
- **Whistleblower Protections.** Tax whistleblowers provide valuable information that pinpoints compliance problems far better than intrusive audits or other enforcement tactics. The TAS Act makes this important tool more effective by, among other things, allowing the Tax Court a "second look" at whistleblower awards and requiring the IRS to pay interest on them when overdue.
- **Procedural Safeguards.** The TAS Act implements numerous safeguards, such as reinforcing supervisory approval for penalties, applying the "mailbox rule" of proof for timely filing to electronic payments, and allowing the Taxpayer Advocate as well as the Independent Office of Appeals to hire their own counsel rather than depending upon detailees from the biased IRS bureaucracy.
- **Amplified Accountability.** Congress can, and should, exercise more oversight of IRS management and operations. A series of new reports required under the TAS Act—such as identifying progress on tax modernization and sources of complexity in the Tax Code—will improve transparency at the IRS and provide lawmakers with higher-quality analyses to make informed policy decisions.

The House of Representatives has commendably passed standalone versions reflecting several major sections of the TAS Act. Some of those provisions have even been enacted into law. As the Senate Finance Committee approaches markup of S. 3931, we urge Committee Members to make adjustments and additions that exemplify a strong bipartisan consensus.

No legislation is perfect, and we understand that stakeholders will recommend changes and deletions to the TAS Act. We stand ready to assist Congress in navigating this process. Nonetheless, lawmakers in both the House and Senate should embrace this opportunity to combine their work products into a package that incorporates the provisions outlined above, *and* will be enacted in this session. Taxpayers should not be forced to wait for relief from many of the most egregious shortfalls in our system of tax administration.

The TAS Act represents progress for taxpayers that is as important, if not more so, as the IRS Restructuring and Reform Act (RRA) of 1998 and the Taxpayer First Act (TFA) of 2019. Indeed, adopting the entirety of the legislation before you would help to fulfill the promises that RRA and TFA made to taxpayers. As the late John Lewis (D-GA) put it after passage of the TFA, "even in the most difficult times, we can come together as a nation, as a people and as a Congress to accomplish important things for the American people." This is the current Congress's moment to be as impactful as Congressman Lewis noted seven years ago.

From the IRS Taxpayer Bill of Rights from 1988 until today, every lasting, meaningful gain on behalf of tax administration has been fulfilled through a thoughtful, bipartisan legislative effort. The House and Senate pathways toward adoption of the TAS Act embody this laudable collaboration. We urge all of you to work toward enactment of the TAS Act's provisions this year, without delay.

Sincerely,

National Taxpayers Union
Pete Sepp
President

60 Plus Association
James L. Martin
Founder/Chairman

Advancing American Freedom
Preston Brashers
Research Fellow

American Association of Senior Citizens
Saulius "Saul" Anuzis
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Center for a Free Economy
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