



May 25, 2022

The Honorable Patrick Leahy
Chairman
Senate Committee on Appropriations
Room S-128, The Capitol
Washington, DC 20510

The Honorable Rosa DeLauro
Chair
House Committee on Appropriations
Room H-307, The Capitol
Washington, DC 20515

The Honorable Richard Shelby
Vice Chairman
Senate Committee on Appropriations
Room S-128, The Capitol
Washington, DC 20510

The Honorable Kay Granger
Ranking Member
House Committee on Appropriations
1036 Longworth House Office Building
Washington, DC 20515

RE: IRS FY 2023 Appropriations

Dear Chairman Leahy, Chair DeLauro, Vice Chairman Shelby, and Ranking Member Granger:

In advance of the Fiscal Year 2023 appropriations cycle, we request that you fund the Internal Revenue Service (IRS) at necessary levels to allow it to handle all the duties required of it by Congress, including properly administering and enforcing our nation's tax laws as well as providing needed assistance to taxpayers and their advisers in a timely and professional manner.

The American Institute of CPAs (AICPA) has always publicly advocated for funding that supports an effective and efficient tax administrative system. The brutal FY 2022 filing season – following two pandemic-challenged years - has made painfully clear that the IRS is not currently funded to accomplish this. The IRS service deficiencies prevent taxpayers from responsibly and knowledgeably paying their taxes and hamper our members' abilities as professional advisers to do their jobs, which is to help these taxpayers voluntarily comply with their tax obligations. We recognize that the Coronavirus pandemic and some of the relief provided to taxpayers exacerbated existing service problems and added new responsibilities onto the IRS. However, we are concerned that service challenges will persist long after the pandemic has ended unless sufficient, targeted funding for technology improvements, human talent and training, and taxpayer services are appropriated.

It should be clear that funding alone will not solve the IRS's problems. Structural reforms and organizational alignment from Congress, the President, the Secretary and the Commissioner are necessary to delivering the promised goals. We look forward to working with all parties involved to this end and create an IRS that the taxpayers deserve. All taxpayers, regardless of their economic standing, are entitled to have a tax administration system that provides support to help them meet their tax obligations.

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The AICPA is committed to supporting the IRS in achieving improved customer service and organizational modernization from a long-term, strategic perspective. We encourage both parties to work collaboratively to provide the IRS with funding to meet those objectives.

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The AICPA is the world's largest member association representing the accounting profession, with more than 428,000 members in the United States and worldwide, and a history of serving the public interest since 1887. Our members advise clients on federal, state, and international tax matters and prepare income and other tax returns for millions of Americans. Our members provide services to individuals, not-for-profit organizations, small and medium-sized businesses, as well as America's largest businesses.

We appreciate your consideration of these comments and welcome the opportunity to discuss this issue further. If you have any questions, please contact Edward Karl, AICPA Vice President – Tax Policy & Advocacy, at (202) 355-4892 or Edward.Karl@aicpa-cima.com; Lauren Pflugstag, AICPA Director of Congressional & Political Affairs at (407) 257-0607 or Lauren.Pflugstag@aicpa-cima.com; or me at (601) 326-7119 or JanLewis@HaddoxReid.com.

Sincerely,

A handwritten signature in black ink, appearing to read "Jan Lewis". The signature is fluid and cursive, with a large initial "J" and "L".

Jan F. Lewis, CPA
Chair, AICPA Tax Executive Committee