Hon. Charles P. Rettig  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Re: Comments on Recent Changes to the Transcript Delivery System

Dear Commissioner Rettig:

Enclosed please find comments on the changes to the transcript delivery system announced on August 22, 2018. These comments are submitted on behalf of the Section of Taxation and have not been approved by the House of Delegates or the Board of Governors of the American Bar Association.

The Section of Taxation would be pleased to discuss these comments with you or your staff.

Sincerely,

Eric Solomon  
Chair, Section of Taxation

Enclosure

cc: Hon. David Kautter, Assistant Secretary (Tax Policy), Department of the Treasury  
William M. Paul, Acting Chief Counsel and Deputy Chief Counsel (Technical), Internal Revenue Service  
Ken Corbin, Commissioner, Wage & Investment Division, Internal Revenue Service  
Joanne Minsky, Division Counsel, Wage & Investment Division, Internal Revenue Service  
Joseph Dianto, Director of Accounts Management, Wage & Investment Division, Internal Revenue Service  
Marilyn Gurren, Program Manager, Accounts Management, Wage & Investment Division, Internal Revenue Service  
Diane Garibotto, Policy Analyst, Accounts Management, Wage & Investment Division, Internal Revenue Service
Comments Concerning Recent Changes to the Delivery of Transcripts

These comments (“Comments”) are submitted on behalf of the American Bar Association Section of Taxation (the “Section”) and have not been approved by the House of Delegates or Board of Governors of the American Bar Association. Accordingly, they should not be construed as representing the position of the American Bar Association.

Principal responsibility for preparing these Comments was exercised by Nancy Ryan, Nancy Rossner, Mary Slonina, Christine Speidel, and James Creech. Significant contributions were made by Shamik Trivedi and Patrick Thomas. The Comments were reviewed by James Creech, Chair of the Individual and Family Taxation Committee, and Christine Speidel, Chair emeritus of the Pro Bono and Tax Clinics Committee. The Comments were further reviewed by Joseph Schimmel and John Colvin of the Section’s Committee on Government Submissions.

Although members of the Section who participated in preparing these Comments have clients who might be affected by the federal income tax principles addressed by these Comments, no such member of the firm or organization to which such member belongs has been engaged by a client to make a government submission with respect to, or otherwise to influence the development or outcome of, the specific subject matter of these Comments.

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Date: December 13, 2018
EXECUTIVE SUMMARY

On August 22, 2018, the Internal Revenue Service (the “Service”) announced plans to change both the form of taxpayer transcripts and the mechanism for delivery to practitioners and taxpayers.¹ Specifically, the Service began providing redacted wage and income transcripts to both taxpayers and their representatives on September 23, 2018 and plans to stop faxing transcripts to taxpayers and third parties as of January 2, 2019. We are grateful to have been included in an initial conference call and several subsequent conversations through the Service’s National Public Liaison Office (“NPL”) regarding these impending changes and appreciate the invitations to provide our feedback.

We understand that the Service is facing the monumental, and continually evolving, tasks of protecting taxpayer data and combatting identity theft and refund fraud in the tax administration system. We realize these challenges require the Service to balance important data security measures with the need of taxpayers and their representatives to access account information. However, we are concerned that the new proposal as currently outlined will hamper the ability to resolve tax disputes and decrease the number of taxpayers that practitioners can serve. We summarize our recommendations as follows:

1. Clarify when individual taxpayers can access unredacted transcripts and how they might do so. Such information is needed to prepare prior year returns in order to resolve taxpayers’ collection issues.

2. Allow Practitioner Priority Service (“PPS”) representatives to process Forms 2848, Power of Attorney and Declaration of Representative (“POA”), and to send transcripts to Circular 230 practitioners through their secure e-Services Transcript Delivery Service (“TDS”) mailboxes, in lieu of faxing as they do now or mailing as required under the new proposal.

3. Allow returns with Form W-2 information that matches the Wage & Income Transcript to be electronically filed even if the employer information is redacted. Taxpayers who are transient, particularly low-income taxpayers, may have lived at multiple addresses and held multiple jobs. These taxpayers will have difficulty tracking down past employers and may not be able to receive mail at their last known address.

4. Allow taxpayers to request that unredacted transcripts be delivered directly to practitioners to expedite the process of bringing taxpayers into compliance.

5. Work with the LITC Program Office to create a system allowing student attorneys participating in an LITC to obtain a CAF number and e-Services account before their term in the LITC begins. Otherwise these student

attorneys will have no ability to obtain transcripts for their clients until the academic term is nearly over.

6. Clarify what “transcripts” fall under the new policy and ensure there are appropriate procedures delineated for business taxpayers to request transcripts and prints that are not available through TDS. Business tax issues are frequently one-off issues that can be resolved quickly if the practitioner has the ability to see transcript information faxed in real time from PPS. In addition, business taxpayers routinely experience delays in receiving mail, so this is not a reliable way to access transcripts.

The Section is happy to work further with the Service to create tools and procedures to protect taxpayer information.

DISCUSSION

I. Background

In IR-2018-171, the Service announced plans to change the format of individual tax transcripts that would redact personally identifiable information from the Form 1040 series. Although financial entries would remain visible, the following information would be provided on the new transcripts:

- Last 4 digits of any Social Security Number listed on the transcript: XXX-XX-1234
- Last 4 digits of any Employer Identification Number (“EIN”) listed on the transcript: XX-XXX-1234
- Last 4 digits of any account or telephone number
- First 4 characters of the last name for any individual
- First 4 characters of a business name
- First 6 characters of the street address, including spaces
- All money amounts, including balance due, interest and penalties

Further detail about the transcript changes was released in Fact Sheet 2018-16. In particular, the Service announced plans to stop faxing transcripts and to limit the mailing of transcripts for both individual and business taxpayers. Specifically, around January 2019, the Service plans to stop faxing transcripts to both taxpayers and to third parties. This change applies to both individual and business taxpayers. Starting around May 2019, the Service will stop mailing transcripts to third parties and will only mail them to the taxpayer’s address of record.

II. Current System for Obtaining Transcripts

Under the current system, when Circular 230 representatives of individual or business taxpayers need to access transcripts for a client, the first step is to complete the POA and have it properly executed by the client. The practitioner then sends the POA by fax to the CAF Unit for processing. According to the Internal Revenue Manual, the CAF Unit should take roughly five
business days to process the return, but it can often be longer, as discussed below. Once the CAF Unit has processed the POA, the practitioner can access an individual taxpayer’s transcripts through the TDS available through an e-Services account.

If, however, the practitioner needs to access the transcripts immediately, the practitioner can call the PPS line and speak with a representative of the Service. This representative will look to see if the POA is on file in the system. If the POA is not on file because this is a new client and the POA has not been submitted and/or processed, the representative will share a direct fax number with the practitioner. The practitioner can fax a POA to the representative. The Service representative will then ask the practitioner for his or her CAF number, social security number, and birthdate. Once the practitioner’s identity is confirmed, the representative can answer questions about the total debt owed by the client, upcoming deadlines, and other relevant matters. The representative can also fax transcripts to the practitioner’s secure fax line after the call has ended.

For business taxpayers, this is the only mechanism the Service provides to access certain business transcripts and prints. Many practitioners who only represent businesses do not have e-Services accounts as the system does not allow access to many business transcripts. Many Circular 230 practitioners who serve individuals do have e-Services accounts and use TDS to access transcripts once the CAF Unit has processed a POA, but use the PPS line to access transcripts for new clients who need immediate assistance.

III. General Issues with the Proposed Changes

A. Redaction of Wage & Income Transcripts

The Service generally requires tax compliance before it will consider negotiating with a taxpayer regarding an outstanding balance due. Accordingly, it is often necessary to prepare and file delinquent tax returns in order to resolve the taxpayer’s collection issue. Unfortunately, many taxpayers with compliance issues do not retain critical tax documents (Forms W-2 and 1099) issued by employers and/or service recipients in prior years.

In order to prepare delinquent returns, practitioners often obtain wage and income transcripts to ensure that the income amounts reflected on the taxpayer’s returns match the amounts reflected in the Service’s records. Some Forms W-2 are issued in the names of parent corporations or “doing business as” names that may not be familiar to the taxpayer-employee. Taxpayers may be reluctant to include income on their returns if they are not sure about the employer’s identity.

In these and other cases where a redacted transcript will not be sufficient to complete a return or if the client and practitioner wish to e-file a return, practitioners have been informed verbally by Service representatives that unredacted transcripts may be available for taxpayers

2 See I.R.M. 3.30.123.5.6, 4.10.3.17.4, 21.3.7.7.3.
who call the toll-free line and pass the required security process under certain circumstances. Examples of such circumstances do not seem to be available in writing, but we have been informed they may include: (1) court required transcripts; (2) transcripts for victims of disasters; and (3) transcripts that are necessary to complete tax returns. The first two examples are specific and not very common while the third is quite common. The Service’s current FAQ only references the third circumstance.\(^4\) We would appreciate the Service clarifying when taxpayers can access unredacted transcripts and how they might do so.

**B. Plan to Cease Faxing Transcripts to Third Parties**

The ability to call the PPS line and obtain transcripts from the Service allows a Circular 230 practitioner to quickly and accurately analyze a client’s problem and identify any approaching or current deadlines. In some cases, the tax problem can be solved immediately, making it unnecessary for the taxpayer to return for follow-up appointments, and allowing more appointments for other taxpayers seeking help.

If practitioners are forced to wait for a POA to be processed by the CAF Unit before they can access transcripts, taxpayer service may be greatly hindered. The CAF Unit rejects an high number of properly executed POAs due to processing errors. It is our understanding that ten percent of the 3.5 million POAs processed by the CAF unit each year are rejected, and of these 350,000 rejected POAs, human error in processing the POA seems to be a significant contributing factor. For example, POAs may be rejected because the person processing the POA believed that the signatures were not original when in fact they were. In other cases, minor errors that could easily be corrected – like a missing date next to the taxpayer’s signature – cause weeks of delay in processing because the CAF Unit sends the letter regarding the rejected POA to the taxpayer by mail, and then – after the taxpayer brings the rejection letter to the practitioner – the practitioner has to correct the error or resubmit the previously correct form. The CAF Unit has no customer service representatives or inbound phone number to call to address questions or errors.

These challenges with the CAF Unit are currently an inconvenience, but will become a significant barrier to taxpayer service if practitioners are forced to wait for a POA to be processed by the CAF Unit before they can access transcripts for a client. While the elimination of faxing transcripts may address security concerns, the proposed move to limit the ability of PPS representatives to process POAs before the CAF Unit processes them is not justified by security concerns. Once the POA is processed, the transcript can be accessed through an e-Services account. Practitioners who have e-Services accounts have passed rigorous security screening mechanisms. Based on the responses from the e-Services’ experts at NPL meetings, there is no perceived security risk with e-Services currently. Whatever other efficiencies the Service may gain from eliminating the ability of PPS representatives to immediately process a POA received while on the phone with a practitioner, will be more than offset by the delay imposed on taxpayers and their practitioners. Allowing PPS to continue to process POAs would

maintain taxpayer privacy while meeting the needs of practitioners to act quickly to bring taxpayers into compliance.

IV. Special Issues for Low-Income Taxpayers Posed by Changes

A. Redacted Transcripts

Many low-income taxpayers receive free tax controversy assistance from LITCs, a national program funded by the Service pursuant to section 7526 of the Internal Revenue Code. Eligibility is generally restricted to individual taxpayers with low income. These taxpayers often live unstable lives. Many are transient, such as migrant workers or homeless individuals, and many are victims of domestic violence. Nearly all of these taxpayers lead extraordinarily busy lives with multiple areas of stress and lack the resources and safety nets other taxpayers may lean on when facing a tax problem. They often live paycheck-to-paycheck or with minimal social security support. They may work several jobs, care for grandchildren, be deployed in active military service, or support family in other countries. It is common for LITC clients to live at multiple addresses in the course of a single year or have unreliable mail service. LITCs often collaborate with other social agencies and community partners to help rebuild their clients’ lives; including assisting them in a return to stable employment, housing, and healthcare in addition to tax compliance. The proposed changes to the transcript delivery program will affect the ability of LITC practitioners to help low-income taxpayers in specific ways.

A taxpayer who has fled an abusive situation or has unstable housing typically does not have access to the several years of tax information documents, such as Forms W-2 or 1099, which may be necessary to become compliant with their tax obligations. Taxpayers who have been living in stressful, transient situations may not remember a job they held for a short period of time several years in the past. Asking a client to track down such forms from every employer for whom they worked is often impractical. Even in the event they are able to recall each employer for a given tax year, employers can be uncooperative in providing copies of Forms W-2. Some will refuse or charge a fee; others will be hard to contact or will have gone out of business. Given that low-income taxpayers are often juggling multiple jobs and family obligations, LITC practitioners try to assist their clients by requesting transcripts from the Service on their behalf so they can move the client into tax compliance quickly.

LITCs routinely rely upon the Service’s Wage & Income Transcripts to assist taxpayers in preparing accurate returns. They also refer clients to Volunteer Income Tax Assistance, AARP Tax Aide, and Tax Counseling for the Elderly sites that prepare taxpayer returns using the same resources. We understand that tax returns containing redacted information, such as an employer’s full name, address, and EIN will be accepted when paper filed, but not when filed electronically. This means thousands of returns that could previously have been e-filed will have to be prepared on paper and mailed. This is a significant step back from the Service’s considerable efforts to move all taxpayers toward e-filed returns. We recommend that the Service permit e-filing of returns that have Forms W-2 with redacted employer information, as long as Form W-2 information matches the Wage & Income Transcript.

B. Transcript Delivery to Practitioners
Many taxpayers come to an intake appointment with an LITC knowing they have a tax problem because they received a letter from the Service, but not understanding the source or extent of the problem (and sometimes not even bringing the letter). Often, the Service has asked the taxpayer to respond by a date certain that has already passed. Further, there are usually additional challenges for the practitioner — there may be a language barrier, the taxpayers may be separated or divorced, the taxpayer’s spouse may have the tax records but the taxpayer is getting bills from the Service, or the taxpayer may have paid an unscrupulous tax return preparer to prepare the return and the taxpayer never received a copy (or the copy does not accurately reflect the return that was actually filed with the Service). LITC practitioners must be detectives, piecing together information from all available sources. At present, the most accurate source of information comes from the Service directly: receiving a fax from PPS is the most expedient way to securely obtain that information from the Service.

Even if taxpayers are able to receive unredacted transcripts for the purpose of preparing current or past year returns, low-income taxpayers do not always recall the address on their last filed tax return, or have the ability to receive mail there. Additionally, the last known address of abuse victims is often where the abuser lives. If the Service does not permit the mailing the unredacted transcripts to a third party, being able to ask for unredacted transcripts may not help low-income taxpayers. If the Service is unwilling to provide these taxpayers their transcripts by sending them to a trusted third party, some taxpayers will have no reliable way to obtain the unredacted transcripts. Giving taxpayers the option of requesting that unredacted transcripts be delivered directly to practitioners will protect taxpayers and expedite the process of bringing low-income taxpayers into compliance.

Low-income clients have often surmounted multiple barriers to make it to an LITC appointment. Some have been preoccupied by life concerns for years resulting in a long-standing tax liability leading to levies, garnishments, or liens that threaten their ability to pay rent or meet basic expenses. Others received a Notice of Deficiency close in time to the filing deadline for Tax Court. Even those clients who do not face an immediate deadline may have paid for transportation to the appointment, struggled to find someone to watch their children, traveled a great distance to the LITC, or overcome mental barriers to address a tax concern. Asking the client to return for another appointment after the POA has been processed may not be practical. The LITC might be unable to get in touch with the taxpayer again for a long period of time, directly reducing the LITC’s ability to increase voluntary compliance and resolve disputes in a timely fashion. These difficulties run counter to the universal goal, by taxpayers and the Service, to resolve tax issues quickly and accurately.\textsuperscript{5} We anticipate that the loss of this service will be a major impediment to the efficient resolution of tax disputes for low-income taxpayers.

\textsuperscript{5} See, e.g., Service Policy Statement 21-4, I.R.M. 1.2.21.1.4:

1. **One-stop service defined**
2. Assistance and information to taxpayers contacting the Service will be sufficiently timely, complete, and accurate to minimize the need for further contact by the customer on the same issue(s).
3. One-stop service is defined as the resolution of issues during the taxpayer's initial contact or as a direct result of that contact. One-stop service complements and promotes the Service's three key objectives:
C. Transcript Delivery to Academic Low-Income Taxpayer Clinics

The transcript delivery changes are particularly serious barriers to taxpayer service by LITCs hosted at academic institutions. LITCs may request special authorization for law or accounting students to practice before the Service while the students are enrolled in or working in the clinic. Authorization requests must be submitted to the Taxpayer Advocate Service LITC Program Office for each academic term. Students for whom special authorization is granted are known as qualifying students. Qualifying students may sign a POA as the second or third representative. In academic LITCs, qualifying students handle most of the LITC’s case work, under the supervision of a licensed practitioner. Currently, most qualifying students receive client transcripts by fax, through calling PPS. The dispute resolution services that academic LITCs provide will be severely limited if students are no longer able to receive transcripts by fax, unless adjustments are made to speed up the process for e-Services authorization.

In order to receive transcripts through e-Services, qualifying students must (1) be assigned a CAF number, and (2) be approved for an e-Services user account. Generally, students enrolled in an LITC do not yet have a CAF number. A CAF number is assigned to each student when their first POA is processed by the CAF unit. Generally, it takes at least four weeks for a student to receive their CAF number in the mail, sometimes more. The process for a student to enroll in e-Services can also be lengthy, if an in-person visit to an IRS office is needed to prove identity.

Since special practice authorization must be granted before the academic term begins, we suggest that qualifying students be assigned a CAF number at the same time they are granted authorization to sign a POA. This would require the CAF unit to coordinate with the LITC Program Office.

We are not opposed to transitioning qualifying students from PPS to e-Services for most non-urgent matters. However, in the absence of another way to get transcripts, academic LITCs will not be able to continue serving taxpayers at their existing capacity unless students are able to access e-Services much earlier in the semester than is currently possible.

V. Special Issues with Proposed Plans for Business Entities

A. Plan to Cease Faxing Transcripts

The Service’s plan to cease faxing transcripts to taxpayers and third parties will have a significant impact on the resolution of tax issues facing business entities as well. As with the low-income taxpayers, the proposed change is inconsistent with the need to resolve tax issues quickly and accurately. There are countless tax issues that require immediate attention and

reduce taxpayer burden, improve voluntary compliance and improve customer satisfaction and quality-driven productivity. Service employees will take the necessary steps to provide one-stop service in all types of contacts initiated by the taxpayer whether the contact is by telephone, correspondence or face-to-face.

6 See Instructions for Form 2848, Power of Attorney and Declaration of Representative. See also 31 CFR 10.7(d) (Rev. 2014).
7 Alternatively, the Service could permit delivery to the supervising practitioner’s secure e-Services mailbox.
action, and taxpayer information gathering must start with the review of a transcript. For example, practitioners will request a transcript immediately in order to address a Service collection action, such as a lien or levy, that a taxpayer receives. It is not in the taxpayer’s interest to delay addressing a collection action, nor is it in the Service’s interest to delay the taxpayer’s efforts to resolve an uncollected tax. Another clear example of the need for an immediate transcript is when a taxpayer has a concern related to the period of limitations on assessment or refund for a tax year.

Sometimes the immediate need for a transcript is prompted by the Service itself. Taxpayers will receive correspondence from the Service requesting a response within 30 days from the date the correspondence was mailed (which routinely takes several days by itself to reach the taxpayer). If the taxpayer needs to obtain or verify tax information before it can properly respond to the Service’s correspondence, a transcript may be required. But the simple acts of filing a POA, requesting a transcript, and waiting to obtain the transcript will almost certainly consume a significant portion of the response period. It is unreasonable for the Service to expect a response from a taxpayer in a time frame in which the taxpayer cannot even reasonably gather data to formulate a response to the Service.

In addition to these acute examples, business taxpayer issues can often be resolved immediately over the phone with PPS after a practitioner has the ability to see transcript information faxed in real time from PPS; business taxpayers frequently have one-off questions and issues that require no more than one phone call to PPS. Other times, the fax receipt of a transcript can confirm there is no need for further communication or action with the Service. And although practitioners still have the PPS available to call and request or verify taxpayer information orally when there is a POA already on file for that client, inadvertent errors may be made by the Service and practitioners alike when obtaining information orally. It is important for taxpayers to have a written record and written verification of tax information.

Further, in announcing the new transcript delivery procedures, the Service encourages practitioners representing individual clients to rely on obtaining transcripts from TDS, but makes no mention of representatives of business taxpayers. Although TDS can be a useful tool for practitioners, it has significant limitations. In addition to the fact that a transcript for a new client cannot be obtained the same day from TDS by a practitioner, the TDS home page states that practitioners are eligible to request and receive the following documents through TDS: Account Transcripts; Wage and Income documents; Tax Return Transcripts; Records of Account; and Verification of Non-Filing Letters. The transcripts available from TDS do not include numerous informational transcripts and prints that business taxpayers frequently request and rely upon in order to address tax issues, such as the Entity Module Print, the Tax Module Print, and the Business Master File On-Line Print. These types of transcripts and prints provide extensive taxpayer information that cannot be obtained on a Tax Return transcript or an Account transcript, or any of the other transcripts currently available through TDS.

**B. Mailing of Transcripts to Taxpayer’s Address of Record**

The delays to tax issue resolution outlined above extend to business taxpayers waiting for a mailed transcript to arrive at their address of record, which is why immediate receipt of a transcript is a vital procedure to keep in place.
In addition to routine mail delays, business taxpayers often encounter additional barriers in receiving tax information by mail to their address of record. First, a mailed transcript could encounter routine delivery delays within a business taxpayer’s administrative structure. Business taxpayers often operate in large organizations. Transcripts sent to the taxpayer’s address of record could first go to a mailroom, where it takes additional time to route the Service’s correspondence to the correct employees or department. In some cases, a business taxpayer’s address of record is different from where internal tax personnel reside; in these cases, it can take further internal mailing time to deliver a transcript to the correct employees or department. Second, a business taxpayer with a foreign mailing addresses will encounter additional wait time in receiving a transcript or may even never receive the transcript. The Service should allow an authorized third party to receive all business transcripts directly through TDS as such allowance will avoid delay and potential delivery failure.

VI. Legal Authority of a Representative with a POA

Finally, we would like to address the legal authority of a representative with a POA to act on behalf of a taxpayer. We reiterate that we are cognizant and sympathetic to the Service’s challenges in protecting taxpayer data, but we also want the Service to ensure that such efforts to protect data do not run counter to a representative’s lawful ability to act on behalf of a taxpayer.

Treasury Regulation section 601.501(b)(1) defines an “attorney-in-fact” as follows: “An agent authorized by a principal under a power of attorney to perform certain specified act(s) or kinds of act(s) on behalf of the principal.” Treasury Regulation section 601.501(b)(9) then defines a POA as “a document signed by the taxpayer, as principal, by which an individual is appointed as attorney-in-fact to perform certain specified act(s) or kinds of act(s) on behalf of the principal… [a general POA] is authorized to perform any or all acts the taxpayer can perform.”

If a practitioner with a POA is legally authorized to act as the taxpayer, then that practitioner should be able to receive the same information and documents as the taxpayer. The Service’s impending policy of only mailing transcripts to a taxpayer’s address of record is inconsistent with the legal authority of an agent with a POA to act as the taxpayer. The authorization of a general POA to perform any or all the acts the taxpayer can perform encompasses the right to receive transcripts. The proposed procedures would deny a practitioner with a POA the right to receive transcripts as if they were the taxpayer.

VII. Conclusion

We appreciate the Service’s security concerns. However, the new proposal as currently outlined will hamper practitioners’ ability to resolve tax disputes and decrease the number of taxpayers we can serve. The changes regarding redaction will make it difficult to bring a taxpayer into filing compliance, which is often the first step required by the Service before the

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8 See also, e.g., I.R.C. § 7521(c) (stating that a representative that has a written POA may be authorized by the taxpayer to represent the taxpayer in an in-person interview and the Service cannot require the taxpayer to accompany a representative to the in-person interview in the absence of an administrative summons issued to the taxpayer; the POA “steps in the shoes” of the taxpayer).
taxpayer can resolve other issues. The new form of delivery will delay the ability of practitioners to access a taxpayer’s information, increasing the chances that deadlines will be missed and the taxpayer will be harmed. Many notices from the Service require responses within 30 days (or less), yet this program may in some cases have the practical impact of requiring as much as six weeks for a practitioner to obtain basic return and account information for a new client, making it difficult for the practitioner to effectively represent the taxpayer.

As participants in the tax administration system, we partner with the Service every day on many of its core objectives, including processing tax returns quickly and efficiently, reducing barriers to taxpayer compliance, resolving controversies, and collecting on tax debt in a fair manner within the prescribed deadlines. We believe our suggestions will help facilitate the important role practitioners play in achieving these shared goals and we appreciate your consideration.