

January 17, 2019

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

Dear Commissioner Rettig:

On behalf of the National Association of Enrolled Agents (NAEA) and the approximately 55,000 enrolled agents (EAs) it represents, I write to raise two concerns arising from the on-going shutdown of the Internal Revenue Service. Before I detail these concerns, however, we understand the complexity of the current situation in which we find ourselves. We appreciate the work you and the IRS continue to do to minimize the expected problems the shutdown will have on this year's filing season, which begins in little more than a week. I raise these issues in the hopes IRS will continue to reach out to stakeholders, such as NAEA, to address anticipated taxpayer problems and to ensure these issues do not fall through the cracks in these challenging times.

The first and most time-sensitive of these issues concerns the updated IRS Contingency Plan which would recall nearly 2,000 collection representatives without also recalling personnel who can assist taxpayers in collection actions, specifically the Centralized Authorization File (CAF) and the Practitioner Priority Service (PPS). We are concerned that this will create a serious taxpayer rights problem for those taxpayers who require representation. While opening CAF and PPS would be the best solution to this issue, we recognize the difficulty in these circumstances of this request. This issue could be mitigated if collections representatives are instructed to honor powers of attorney faxed to them during the shutdown period. We would normally work with the National Public Liaison Office, which is currently closed, to resolve these and other problems. In the interim, we request non-furloughed executives work with NAEA to develop a workable solution.

The second issue involves the ability of EAs to obtain transcripts for purposes of representing taxpayers. A word of thanks first. We commend the IRS for working with NAEA and other practitioner groups to allow practitioners to continue to obtain un-redacted tax transcripts, when necessary, through their secure e-Services accounts. Two outstanding issues NAEA was working with IRS executives to address before the shutdown were the ability to obtain redacted transcripts in the same manner as un-redacted tax transcripts, and ensuring a mechanism for employees of EA firms to retrieve tax transcripts on behalf of taxpayers. While IRS executives had expressed a high likelihood these issues could be resolved before February 4, 2019 when the IRS was expected to discontinue the faxing of all transcripts, the shutdown has halted all progress. To ensure the smooth implementation of the new IRS policy, we request the IRS extend the February 4<sup>th</sup> deadline until after the filing season.

Thank for your consideration and we look forward to continuing to work with you to improve the tax administration system and protect taxpayer rights.

Sincerely,



Jean C. Nelsen, EA  
President