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August 22, 2022

Hon. Nancy Pelosi
Speaker
U.S. House of Representatives
1236 Longworth House Office Building
Washington, D.C. 20515

Hon. Kevin McCarthy
Republican Leader
U.S. House of Representatives
2468 Rayburn House Office Building
Washington, D.C. 20515

Hon. Charles E. Schumer
Democratic Leader
U.S. Senate
322 Hart Senate Office Building
Washington, D.C. 20510

Hon. Mitch McConnell
Republican Leader
U.S. Senate
317 Russell Senate Office Building
Washington, D.C. 20510

Dear Congressional Leaders,

The American College of Tax Counsel (“ACTC” or the “College”) writes to express its concern regarding recent comments by public figures, including members of Congress, regarding the funding provided to the Internal Revenue Service (“IRS”) in the Inflation Reduction Act (“IRA”). ACTC is a nonprofit professional association of tax lawyers in private law firms and in-house legal departments, on the bench, in federal and state government, and in academia. Membership in the College is by invitation only to lawyers who have demonstrated a high standard of excellence and ethical conduct in the practice of tax law. Since its founding in 1981, ACTC has provided support across numerous platforms for fair and effective tax administration. This letter was unanimously approved by the College’s Board of Regents.

In the past few weeks, Congress passed and President Biden signed into law the IRA, which provides much-needed supplemental funding over the next decade to the IRS to support its mission to serve American taxpayers. ACTC has a long tradition of supporting adequate funding for the IRS. We are grateful to Congress for providing increased funding to modernize the agency as part of the IRA. For years, the services taxpayers expect have become largely unavailable while the agency has worked with outmoded systems. Over this same period, Congress tasked the agency with administering a growing number of tax expenditure programs, including multiple rounds of pandemic-related economic relief and a central role in administration of complex federal programs such as the Affordable Care Act. Our tax system – which depends on voluntary compliance – is essential to the American way of life, both in providing a broad range of socioeconomic benefits and in raising the funds needed for government operations. By providing much needed supplemental funding that

can be used over the next decade to enhance taxpayer service and enforcement programs, Congress has taken an important step that will provide significant benefits to the American people.


Since the enactment of the IRA, however, some members of Congress and other public figures have made statements falsely suggesting that the IRA will create a “shadow army” of IRS agents with loaded “AK-15s” who will target small businesses and middle-income families. The New York Times reported last week that certain commentators have suggested the new funding will result in “weaponizing” the agency with agents “trained to kill Americans.” In fact, the approximately 2,000 Special Agents of the IRS Criminal Investigation Division are sworn federal law enforcement officers who are lawfully authorized to carry weapons (not assault weapons). IRS Special Agents have appropriately carried out this responsibility for over 100 years. The job description and job series of IRS Special Agents is consistent with the job descriptions for other federal law enforcement agencies such as the FBI, DEA and the U.S. Secret Service. In the past year, IRS Special Agents played a key role in the largest ever cryptocurrency seizure by the federal government – recovering more than \$3.6 billion in stolen funds – and they are actively supporting our nation’s efforts to impose sanctions on Russia.

Many members of ACTC have spent their careers representing American taxpayers before the IRS. We know from first-hand experience that the supplemental funding provided by the IRA will serve to help our clients in receiving better service from the IRS, greatly *reducing* the burdens imposed on all taxpayers in dealing with an understaffed and overburdened agency. False and misleading comments about a militarized IRS do great damage to tax administration. Our national defense, Social Security, Medicare, food and drug regulation, disease prevention, medical research, and every other government program on which we depend require the work of the IRS and its support by the American people. Worse, such comments put at physical risk the 80,000 hardworking employees at the IRS who carry out the complex responsibilities of taxpayer service and fair and equitable tax administration. In the current polarized political environment, such comments are dangerous.

We respectfully ask you to urge your members to cease making statements that falsely predict that the IRS will engage in violent tax enforcement, and we ask the same of anyone in the public arena. False, misleading, and vitriolic comments that portray the IRS as an armed militia risk a treacherous and violent reaction, and they must stop now.

Sincerely,


Armando Gomez
President


Larry Campagna
Vice President

cc: Hon. Janet L. Yellen, Secretary of the Treasury
Hon. Lily Batchelder, Assistant Secretary for Tax Policy
Hon. Charles P. Rettig, Commissioner of Internal Revenue