AMERICAN COLLEGE OF TAX COUNSEL

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December 18, 2025

The Honorable Mike Crapo
Chairman
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Jason Smith
Chairman
Committee on Ways & Means
United States House of Representatives
1139 Longworth House Office Building
Washington D.C. 2051

The Honorable Ron Wyden
Ranking Member
Committee on Finance
United States Senate
219 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Richard Neal
Ranking Member
Committee on Ways & Means
United States House of Representatives
1129 Longworth House Office Building
Washington D.C. 20515

Re: Support for Continued Consideration and Enactment of Provisions in the Taxpayer Assistance and Service Act

Dear Chairman Crapo, Chairman Smith, Ranking Member Wyden, and Ranking Member Neal:

The American College of Tax Counsel (the "College")[1] writes to express its support for recent action by Congress to enact legislation that will improve tax administration and to encourage Congress to consider and enact other proposals included in a discussion draft of the Taxpayer Assistance and Service Act (the "TAS Act").

On January 30, 2025, Committee on Finance Chairman Mike Crapo and Ranking Member Ron Wyden released a bipartisan discussion draft of the TAS Act.[2] The TAS Act proposed a broad array of changes to tax administration and procedure, addressing areas ranging from customer service to procedural changes affecting tax controversies and the regulation of tax return preparers. The proposals contained in the TAS Act would (1) improve tax administration by making the complex federal tax system more navigable and responsive to longstanding taxpayer needs; and (2) make commonsense changes to tax procedure that would remove excessive or unnecessary barriers to contesting disputed issues and promote the resolution of tax controversies before and during litigation. Overall, these changes will make our tax system, which is essential to raising the revenue needed to fund government operations, fairer and more efficient.

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[1] *See* Appendix, *About the American College of Tax Counsel and This Letter.*

[2] Press Release, "Crapo, Wyden Issue Discussion Draft to Improve IRS Administration" (Jan. 30, 2025), available at https://www.finance.senate.gov/chairmans-news/crapo-wyden-issue-discussion-draft-to-improve-irs-administration.

While the TAS Act has yet to be formally introduced, Congress has in the months since its release as a discussion draft, taken up individual elements of the draft legislation. For example, on November 25, 2025, the President signed the bipartisan Internal Revenue Service Math and Taxpayer Help ("IRS MATH") Act, Pub. L. No. 119-39, 139 Stat. 659 (Nov. 25, 2025), into law. Implementing section 105 of the TAS Act, the IRS MATH Act requires the Internal Revenue Service (the "Service") to send taxpayers a notice describing with specificity any math error identified and to inform taxpayers of their 60-day right to request abatement of a resultant adjustment. This modification reflects sound tax policy, makes the system fairer for taxpayers, and could save resources for the Service since specificity in notices could avoid the need to respond to taxpayer inquiries.

In addition, the House of Representatives has recently passed and advanced several other bipartisan bills to improve tax administration:

- Implementing section 905 of the TAS Act, the Electronic Filing and Payment Fairness Act, H.R. 1152, would extend to electronic payments and submissions the "mailbox rule" in Internal Revenue Code ("Code") section 7502 under which a tax filing or payment is considered timely if the postmark date is on or before the due date for such filing or payment. The Electronic Filing and Payment Fairness Act passed the House of Representatives on a motion to suspend the rules on March 31, 2025 and was received by the Senate and referred to the Senate Committee on Finance on April 1, 2025.

- Implementing section 401 of the TAS Act, the National Taxpayer Advocate Enhancement Act of 2025, H.R. 997, would authorize the Office of the Taxpayer Advocate to appoint attorneys that report directly to the National Taxpayer Advocate. The National Taxpayer Advocate Enhancement Act passed the House of Representatives on a motion to suspend the rules on March 31, 2025 and was received by the Senate and referred to the Senate Committee on Finance on April 1, 2025. In addition, companion legislation to H.R. 997 was introduced in the Senate on May 8, 2025, as S. 1704.

- Implementing section 113 of the TAS Act, the Fair and Accountable IRS Review ("FAIR") Act, H.R. 5346, clarifies the procedures by which the Service must obtain written supervisory approval under Code section 6751(b) before asserting certain income tax penalties. The FAIR Act passed the House of Representatives on a motion to suspend the rules on December 1. 2025 and was received by the Senate and referred to the Senate Committee on Finance on December 2, 2025.

- Implementing section 307 of the TAS Act, the Tax Court Improvement Act, H.R. 5349, authorizes the U.S. Tax Court to apply equitable tolling in deficiency cases, authorizes judges and special trial judges to issue subpoenas to facilitate settlement of cases, expands the roles of special trial judges, and subjects Tax Court judges and special trial judges to the same recusal standards as other federal judges. The Tax Court Improvement Act passed the House of Representatives on a motion to suspend the rules on December 1, 2025, and was received by the Senate and referred to the Senate Committee on Finance on December 2, 2025.

The House of Representatives Committee on Ways and Means recently passed and advanced two additional bipartisan bills to improve tax administration:

- Implementing section 308 of the TAS Act, the Taxpayer Due Process Enhancement Act, H.R. 6506, would amend Code section 6330 to suspend the period of limitations on filing a claim for credit or refund of tax during collection due process ("CDP") proceedings, prohibit the Service from applying overpayments against a disputed tax period subject to CDP proceedings, and clarify that the Tax Court has jurisdiction to determine any underlying liability properly raised in CDP proceedings, regardless of whether the Service abandons collection action with respect to such liability. By a unanimous bipartisan vote of 41 to 0, the House Committee on Ways and Means reported the Taxpayer Due Process Enhancement Act to the full House of Representatives on December 10, 2025.

- Implementing section 906 of the TAS Act, the Taxpayer Notification and Privacy Act, H.R. 6495, would, in certain situations, require the Service to provide taxpayers with notices that identify each specific item it plans to request from a third party in advance of any third-party contact. By a unanimous bipartisan vote of 41 to 0, the House Committee on Ways and Means reported the Taxpayer Notification and Privacy Act to the full House of Representatives on December 10, 2025.

The College is encouraged by Congress's steady and bipartisan commitment to improving tax administration by considering and enacting provisions of the TAS Act. The tax system, and the voluntary compliance of taxpayers on which it depends, is best served by clear and understandable rules of tax administration and procedure. Congress is best positioned to provide such clarity. The bipartisan actions described above represent significant and important progress towards a more fair and efficient tax system.

We respectfully encourage members of the tax writing committees to continue to consider, evaluate, and enact the thoughtful and commonsense proposals contained in the TAS Act. The College would be pleased to discuss our support for provisions of the TAS Act with you or your staff.

Respectfully submitted,

Michael Desmond

Michael J. Desmond, President

cc: Hon. Scott Bessent, Secretary, Department of the Treasury & Acting Commissioner, Internal Revenue Service
Hon. Kenneth Kies, Assistant Secretary (Tax Policy), Department of the Treasury & Acting Chief Counsel, Internal Revenue Service
Kevin Salinger, Deputy Assistant Secretary (Tax Policy), Department of the Treasury
Krishna Vallabhaneni, Tax Legislative Counsel, Department of the Treasury
Frank J. Bisignano, Chief Executive Officer, Internal Revenue Service
Erin M. Collins, National Taxpayer Advocate, Internal Revenue Service

APPENDIX

About the American College of Tax Counsel and This Letter

The College 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, the College has provided support across numerous platforms for fair and effective tax administration.

This letter was unanimously approved by the College's Board of Regents but does not necessarily reflect the views of all Fellows of the College. No lawyer who has been engaged by a client (or who has otherwise been involved in, or has knowledge of, such lawyer's firm's engagement by a client) to influence enactment of provisions of the TAS Act has been involved in drafting these comments and no government officials, including judges, have had any role in drafting or reviewing this letter. The College does not consider the revenue impact associated with any comments that it provides on legislation.