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June 11, 2020

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

Dear Commissioner Rettig,

We write today regarding a recent decision by the Internal Revenue Service (IRS) to begin mailing balance due notices as the IRS resumes operations. It is our understanding that balance due notices, printed prior to the COVID-19 pandemic and not sent due to office closures, soon will be mailed to approximately 1.5 million taxpayers.

The IRS's decision is particularly concerning for several reasons. First, these notices were printed months ago and will not be re-printed before they are mailed. As a result, they contain dates that are incorrect and payment due dates that already may have passed. In lieu of sending a correctly dated notice, the IRS instead will enclose an insert, or errata sheet, with a new payment due date of either July 10 or July 15, 2020, depending on the type of return and original due date. The receipt of a notice with incorrect and conflicting dates is likely to cause unnecessary confusion for many taxpayers.

Second, the new due dates coincide with the extended deadline for filing 2019 income tax returns. This is likely to cause confusion and, in some cases, economic hardship for taxpayers trying to plan expenses and payments during the economic downturn. Many taxpayers are newly unemployed or facing increased financial insecurity as a result of the COVID-19 pandemic. The IRS should strive to minimize the economic burden on these individuals, but we worry that this decision risks doing just the opposite.

Further, we are concerned about the impact of this decision on the IRS's ability to offer satisfactory taxpayer service. Individuals likely will be seeking assistance on their balance due notices at the same time many other taxpayers are seeking assistance with their Economic Impact Payments, their 2019 tax refunds, and individual and business federal tax questions regarding their 2019 filing requirements.

It also recently was reported that the IRS's correspondence backlog includes more than 10 million pieces of unopened mail. With this massive backlog, as well as continued staffing constraints, we sincerely hope that taxpayers will receive the assistance and attention that they deserve.

The Honorable Charles P. Rettig

June 11, 2020

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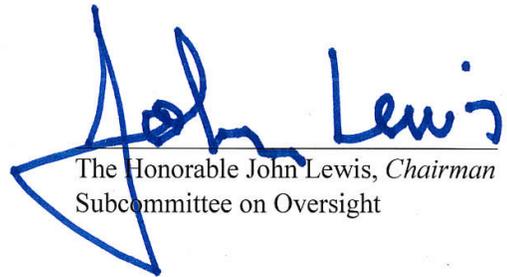
It appears that some of the proposed notices involve the assessment of penalties. In light of our concerns, we respectfully ask that you consider whether the IRS may waive certain penalties and grant relief to those who find themselves unprepared for these balance due notices. Further, we expect that the IRS will take whatever actions are necessary to ensure no taxpayers are penalized for the time during which their correspondence sat unopened and unprocessed due to the closure of IRS operations.

Thank you for your prompt attention to this matter.

Sincerely,



Richard E. Neal
Chairman
Committee on Ways & Means
United States House of Representatives



The Honorable John Lewis, *Chairman*
Subcommittee on Oversight