

Congress of the United States
House of Representatives

COMMITTEE ON OVERSIGHT AND REFORM
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October 26, 2020

Ms. Erin M. Collins
National Taxpayer Advocate
Taxpayer Advocate Service
1111 Constitution Avenue, K
Washington, D.C. 20224-0001

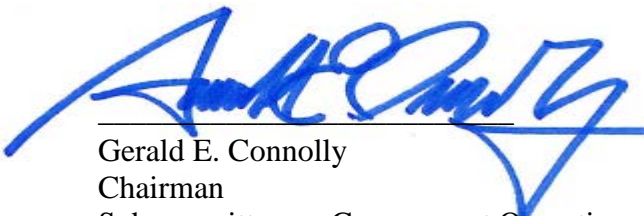
Dear Ms. Collins:

Enclosed are post-hearing questions that have been directed to you and submitted to the official record for the hearing that was held on Wednesday, October 7, 2020, titled "IRS in the Pandemic."

To ensure a complete hearing record, please return your written response to the Committee on or before November 9, 2020, including each question in full as well as the name of the Member. Your response should be addressed to the Committee office at 2157 Rayburn House Office Building, Washington, D.C. 20515. Please also send an electronic version of your response by email to Amy Stratton, Deputy Clerk, at Amy.Stratton@mail.house.gov.

Thank you for your prompt attention to this request. If you need additional information or have other questions, please contact Elisa LaNier, Chief Clerk, at (202) 225-5051.

Sincerely,



Gerald E. Connolly
Chairman
Subcommittee on Government Operations

cc: The Honorable Jody B. Hice, Ranking Member

Questions for Ms. Collins
National Taxpayer Advocate, Taxpayer Advocate Service
Questions from Chairman Gerald E. Connolly

October 7, 2020, Hearing: “IRS in the Pandemic”

1. The IRS recently extended the registration deadline for non-filers to claim an Economic Income Payment (EIP) through the Non-Filers tool to November 21, 2020. What agencies or groups is the IRS partnering with to publicize the registration extension to ensure non-filers are aware of their eligibility for EIPs?
2. What testing has the Taxpayer Advocate performed to ensure the Non-Filers tool is designed with the end-user in mind? Of those who start filling out the form, how many complete it? Do you or the IRS know which parts of the form seem the hardest for users to complete?
3. How often does the IRS use customer experience feedback to amend and improve its websites and forms?
4. Given that so many workers have received unemployment insurance (UI) who may not understand that they need to pay taxes on that income, what is the IRS doing to assist these taxpayers to ensure that they are in compliance with all tax laws?
5. What are the penalties for a taxpayer who does not report receipt of UI on his or her taxes and, thereby, fails to pay taxes on the UI?
6. Previous disaster-related statutory provisions allowed Earned Income Tax Credit (EITC) recipients to use prior years’ earnings to establish eligibility for EITC. Would you recommend that similar or identical provisions be enacted during the COVID pandemic?
7. In your testimony, you stated that the IRS does not have enough staff to manually process EIP corrections when there are errors or incorrect payments. What is the cost to the IRS by not being able to process EIP corrections? What is the cost to taxpayers?
8. Are taxpayers aware that they might have to wait, on average an extra month, or as long as another full year to have their tax returns processed and receive any refund they are owed? What can the IRS do to address the struggles and concerns of taxpayers who need their refunds?
9. The coronavirus pandemic has forced the IRS to rethink how it delivers services to the public. What steps should the IRS be taking immediately to improve its taxpayer services?

10. What can the IRS do in the short term to improve its performance and service to taxpayers to ensure it incorporates lessons learned should a second round of stimulus checks get approved by Congress?
11. In your testimony you iterated the need for trust in a voluntary tax system. What impact do you think a reliance on antiquated IT has on taxpayer's trust in the institution?
12. The Taxpayer Advocate Service's 2019 Annual Report to Congress recommended the current rules for setting IRS funding levels be reconsidered. What rules that set IRS funding levels should be reconsidered?