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# Congress of the United States

## U.S. House of Representatives

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June 25, 2020

The Honorable J. Russell George  
Inspector General  
Treasury Inspector General for Tax Administration  
U.S. Department of the Treasury  
1401 H Street, N.W., Suite 469  
Washington, D.C. 20005

Dear Inspector General George,

We write to request information about the recent decision by the Internal Revenue Service (IRS) to mail balance due notices to taxpayers when IRS operations resumed. It is our understanding that the agency printed these notices prior to the COVID-19 pandemic and recently mailed them to approximately 1.5 million taxpayers, including to 500,000 taxpayers with unpaid 2019 balances that are not yet due.

On June 11, 2020, we wrote IRS Commissioner Rettig to express our concerns about the notices. In particular, we were concerned that the errata sheet inserted with the notices contained two separate due dates for payments, which would likely cause needless confusion for taxpayers. Our concern now is heightened since learning that nearly one-third of the taxpayers receiving these “delinquency notices” do not owe tax until the extended payment due date, which is July 15<sup>th</sup>. Thus, it seems that notices were mailed to these taxpayers before the tax due date.

Consequently, we ask that the Treasury Inspector General for Tax Administration (TIGTA) provide us with information regarding the IRS’s issuance of these balance due notices, including the answers to the following questions:

1. Does TIGTA have any concerns with respect to the validity of, and decision to issue, the balance due notices?
2. How many balance due notices were printed prior to the pandemic, and how many were mailed? Please separately provide the number of notices related to the 2019 tax year.

Inspector General George

June 25, 2020

Page 2


3. Who reviewed and approved the issuance of these notices? We understand that the Office of Servicewide Penalties (OSP) may have been involved in the decision to mail these notices, and we would like more information about this office and its role in this decision.

We respectfully request a response by June 30, 2020. 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