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October 8, 2025

The Honorable Scott Bessent Acting Commissioner Internal Revenue Service 1111 Constitution Avenue, N.W. Washington, D.C. 20224

Re: Start of Upcoming IRS Filing Season

**Acting Commissioner Bessent:** 

I write today to urge you to focus on the Internal Revenue Service (IRS) and prioritize opening next year's tax filing season on time in January 2026. Opening the filing season in the middle of February, or later, will delay tens of millions of tax refunds, which will cause further distress to American families at a time when the Administration's tariffs, opposition to bringing down healthcare costs, and constant chaos have resulted in record-high consumer prices and a failing economy.

In July, former Commissioner Long publicly stated that the IRS filing season would start later than usual next year and that it was aiming to start accepting returns around Presidents' Day. According to a press report, the former Commissioner attempted to move the opening day to an earlier date but an IRS official told him the agency "will need every day" to prepare for the filing season given the recent legislative changes. This is not an acceptable reason.

Typically, the IRS begins the filing season in late January. During the Biden Administration, Congressional Democrats passed momentous tax legislation including the CARES Act, the American Rescue Plan, the Infrastructure Investment and Jobs Act, and the Inflation Reduction Act, and yet none of this legislation hampered or delayed the IRS's ability to open the tax filing season in a timely manner. Even when there was a global pandemic and previous government shutdowns, the IRS, recognizing how essential tax refunds are to American families and workers, opened the filing season promptly.

<sup>&</sup>lt;sup>1</sup> Trump Is Removing Billy Long as the I.R.S. Head 2 Months After He Was Confirmed - The New York Times

<sup>&</sup>lt;sup>2</sup> Tax Notes, Benjamin Valdez, Long Predicts Later Start to Filing Season (Aug. 4, 2025).

Next year, Presidents' Day lands on February 16, 2026. If the former Commissioner is correct and the filing season starts on this Federal holiday, it would be the latest start to the filing season in recent history. By this date in 2024, the IRS issued 20 million tax refunds totaling \$67 billion. In 2025, the IRS issued 13 million tax refunds totaling \$30 billion. This is much-needed money for American families to cover essential expenses, such as putting food on their tables, catching up on bills, and paying for medical costs. Thus, it is imperative for the IRS to follow past years and prioritize opening the 2026 filing season on time.

The IRS has tried to walk back the former Commissioner's late filing season claims,<sup>3</sup> but it has not provided a firm date for opening the 2026 filing season. As Acting Commissioner, please provide written responses to the following questions by October 15, 2025:

- 1. What date will the IRS open the 2026 filing season?
- 2. How will staffing cuts by the Administration's Department of Government Efficiency affect the date the 2026 filing season opens?
- 3. How will Republican cuts to the IRS additional funding provided by Democrats in the Inflation Reduction Act affect the date the 2026 filing season opens?
- 4. How will Republican staffing and budget cuts affect the number of calls answered from taxpayers and telephone wait times next year?
- 5. Should taxpayers expect to wait longer than 5-7 business days for their tax refunds next year as a result of Republican staffing and budget cuts?

Thank you, in advance, for your prompt attention. I look forward to your response.

Sincerely,

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The Honorable Richard E. Neal *Ranking Member* 

<sup>&</sup>lt;sup>3</sup> Tax Notes, Benjamin Valdez, *IRS Walks Back Commissioner's Filing Season Prediction* (Aug. 5, 2025).