

Congress of the United States

Washington, DC 20510

March 11, 2022

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

Dear Commissioner Rettig,

We appreciate the Internal Revenue Service (IRS)'s ongoing efforts to eliminate the unprecedented backlog at the IRS. We remain concerned that the IRS does not have a comprehensive plan to remedy the numerous problems affecting taxpayers, despite the fact that this filing season is already well underway. For example, there is continued confusion about which notices may be unilaterally suspended by the IRS, beyond the notices the IRS has already suspended, among other issues.

Given that the IRS has not provided us with any additional information since your last correspondence dated February 8, 2022, we ask for responses to the following questions, **no later than the close of business on Monday, March 14, 2022**:

1. Which remaining unsuspended notices does the IRS have the authority to suspend? Please explain why the IRS has left these remaining notices unsuspended.
2. Is the IRS in the process of working to suspend additional notices? If so, when will that work be completed?
3. Which notices are statutorily required to be issued within a specific time? Would the IRS suspend these statutory notices if the IRS had the legal authority to do so?
4. Explain why the IRS has not suspended notice CP2000, Notice of Underreported Income?
5. Notwithstanding the publication of Notice 2021-39, widespread controversy surrounding Schedules K-2 and K-3 remains, including recent additional instructions, the inability to electronically file, and lingering uncertainty surrounding many requirements. As such, is the IRS contemplating relief, such as delaying implementation to 2023?
6. In early February, the IRS advised Congress that it was considering a systemic process to identify pending penalty abatement requests, and likewise evaluating penalty relief options. Has the IRS determined if it can provide penalty relief for taxpayers as previously offered by the IRS for the 2020 and 2021 tax year? If not, why not?

Thank you for your continued attention to this important matter.

Sincerely,

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