

**Congress of the United States**  
**Washington, DC 20515**

December 9, 2021

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

Dear Commissioner Rettig:

As the Internal Revenue Service (IRS) prepares for the 2022 tax filing season, we write with great concern regarding the backlog of unprocessed returns from the current 2021 and 2020 filing seasons. Our concern is underscored by the frequent outreach we are receiving from our constituents about the processing delays and inadequate taxpayer assistance associated with the backlog. Moreover, the Taxpayer Advocate Service's (TAS) recent decision to no longer accept *any* cases regarding amended returns will only exacerbate this problem.

This massive backlog is causing significant and unnecessary burdens for families and small businesses who can't get answers from the IRS about why their returns have not been processed. The IRS is in danger of falling into a vicious backlog cycle that will harm millions of taxpayers.

IRS and TAS employees are to be commended for the tremendous work they do to ensure that taxpayers receive high levels of service and assistance as they navigate the tax filing season. We are concerned, however, that they have not been given the tools to succeed, which in turn degrades the level of service American taxpayers expect and deserve.

Despite a voluntary compliance rate of over 80 percent in the United States, the Biden Administration has focused its advocacy efforts on securing mandatory funding for tens of thousands of additional IRS auditors and for provisions that would require financial institutions to transmit their customers' private, sensitive data to the IRS. Given the feedback we are receiving from our constituents, it's clear that too little attention is focused on the first aspect of the IRS's stated mission: to "provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities."

According to recent data provided to Congress by the Treasury Inspector General for Tax Administration (TIGTA), there are currently more than 9.6 million unprocessed paper returns received in Calendar Year 2021, while an additional 5 million paper and e-file returns have been suspended during processing. Some portion of those 5 million returns is from the 2020 filing

season, though we understand that TIGTA is unable to categorize returns in suspension by tax year.

On December 1, 2021, the IRS launched its “Get Ready for Taxes” campaign for the 2022 tax season. While we appreciate the IRS’s outreach to encourage taxpayer preparedness, we have serious doubts about the IRS’s own preparedness for the new season. To that end, we request that you provide Congress with information regarding the steps the IRS is taking to ensure today’s backlog of unprocessed and suspended returns do not roll over to the 2022 tax filing season, which would effectively guarantee that the backlog will persist indefinitely. Specifically, we request a response to the following questions:

1. What is the IRS’s plan to process all paper returns before the official start of the 2022 tax filing season?
2. What steps is the IRS taking to resolve issues with returns that were suspended while processing during the 2021 filing season?
3. Has the IRS fully returned to regular, in-person work? If not, what steps is the IRS taking to bring employees back and provide a safe working environment for them?
4. Will the IRS use its existing authority to hire any additional non-enforcement employees specifically to help process tax returns this year and next year, if necessary?
5. For taxpayers who have 2021 returns (or 2020 returns) that have not yet been processed by the start of the 2022 filing season, what will the IRS do to alleviate their burdens and help them navigate a season for which, at no fault of their own, they are not prepared?

The agency must take urgent action now to alleviate the backlog and be ready for the start of the 2022 filing season. We request that you provide answers to our questions by December 17, 2021.

Sincerely,



Brad R. Wenstrup, D.P.M.  
Member of Congress



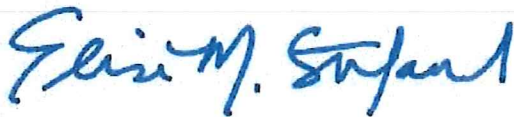
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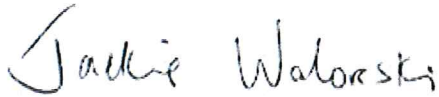
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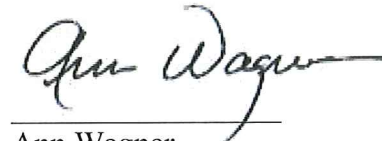
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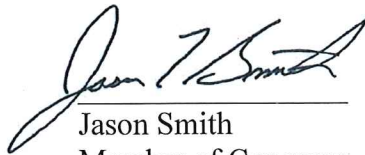
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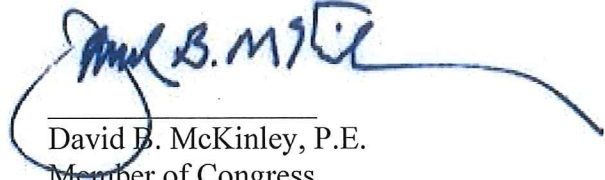
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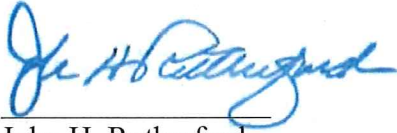
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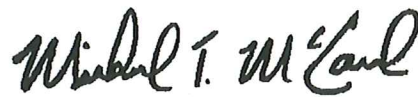
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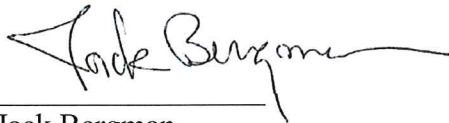
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