

February 6, 2025

The Honorable Susan Collins  
Chair  
Committee on Appropriations  
U.S Senate  
Washington, DC 20510

The Honorable Tom Cole  
Chairman  
Committee on Appropriations  
U.S House of Representatives  
Washington, DC 20515

The Honorable Patty Murray  
Vice Chair  
Committee on Appropriations  
U.S Senate  
Washington, DC 20510

The Honorable Rosa DeLauro  
Ranking Member  
Committee on Appropriations  
U.S House of Representatives  
Washington, DC 20515

Dear Chair Collins, Vice Chair Murray, Chairman Cole, and Ranking Member DeLauro:

I am writing today on behalf of the National Association of Enrolled Agents (NAEA) to encourage Congress in its ongoing budget negotiations to protect IRS funding for modernization efforts, technology upgrades, and customer service. It is essential for the IRS to maintain a base level of service for taxpayers and tax professionals and improve its overall efficiency.

NAEA represents the interests of nearly 65,000 enrolled agents (EAs) worldwide. Enrolled agents serve millions of taxpayers in all 50 states and across 17 countries. We are the leading community for EAs – from aspiring practitioners to experts with decades of experience – who play a vital role in tax administration.

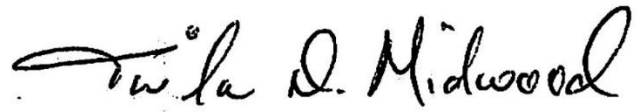
With the current continuing resolution for FY25 funding expiring on March 14, the IRS is at risk of reversing recent improvements in technology and customer service if it rescinds additional funds allocated for the agency. In FY24, Congress rescinded \$20.2 billion in IRS funds from the Inflation Reduction Act as part of an agreement from debt ceiling negotiations between former President Biden and former-Speaker McCarthy. While NAEA appreciates that there should be a healthy debate on IRS funding, we believe the agency cannot afford additional cuts in technology and taxpayer service at this time.

As a result of current funding available to the agency, the IRS has been able to make improvements in customer service and modernization. According to the Taxpayer Advocate's annual report, during the 2024 filing season, the IRS achieved an 88 percent level of service (LOS) on its phone lines. Increased accessibility was a huge benefit to taxpayers as they were able to get their tax problems solved quicker and more effectively than previous years.

Additionally, the IRS has recently prioritized online accounts and digital services for taxpayers and practitioners, allowing for issues to be resolved more quickly.

While the IRS undoubtedly still has a long way to go in reaching an appropriate level of taxpayer service and efficiency, protecting the agency from future rescissions will help ensure that the agency does not regress in its modernization efforts. Thank you for your consideration of this important matter. If NAEA can be of any assistance, please do not hesitate to reach out.

Sincerely,

A handwritten signature in black ink that reads "Twila D. Midwood". The signature is written in a cursive style with a large, flowing initial "T".

Twila Midwood, EA  
NAEA President

cc:     Majority Leader John Thune, U.S. Senate  
          Minority Leader Charles Schumer, U.S. Senate  
          Speaker Mike Johnson, U.S. House of Representatives  
          Minority Leader Hakeem Jeffries, U.S. House of Representatives  
          Chairman Mike Crapo, Senate Finance Committee  
          Ranking Member Ron Wyden, Senate Finance Committee  
          Chairman Jason Smith, House Committee on Ways & Means  
          Ranking Member Richard Neal, House Committee on Ways & Means