

United States Senate

WASHINGTON, DC 20510

December 18, 2025

The Honorable Scott Bessent
Treasury Secretary and Acting Internal Revenue Service Commissioner
Department of the Treasury
1500 Pennsylvania Avenue NW
Washington, DC 20220

Dear Secretary Bessent,

We write to urge you to lift the freeze on hiring additional staff at the Internal Revenue Service (IRS) and ensure that both the IRS and the Taxpayer Advocate Service (TAS) have enough staff to ensure they meet the needs of the American taxpayers.

Dedicated TAS advocates resolve over 230,000 taxpayer issues with the IRS every year.¹ From helping a disabled first responder receive their refund² to resolving a decade-long problem with a taxpayer's railroad worker's retirement tax that was holding up his refund,³ TAS ensures the American people have a voice within the IRS.

Although we understand there may be some isolated instances of hiring for internal positions at TAS, we are concerned that the recent personnel cuts at TAS⁴ and the ongoing hiring freeze⁵ will greatly hinder these advocates' ability to provide quality, timely service to taxpayers who need help. Moreover, the IRS operating divisions need enough employees to be able to implement TAS's requests for their assistance in resolving taxpayer problems.⁶

¹ *Improvements to Taxpayer Advocate Case Processing Would Result in Better Customer Service*, 2025-100-024, Treasury Inspector General for Tax Administration (Jun. 11, 2025), <https://www.tigta.gov/sites/default/files/reports/2025-08/2025100024fr.pdf> at 3 (Figure 2: Case Advocacy Receipts, Closures, and Cycle Time for FYs 2020 through 2024).

² *TAS Advocates for a First Responder*, Taxpayer Advocate Service (Nov. 18, 2024), <https://www.taxpayeradvocate.irs.gov/news/success-stories/tas-advocates-for-a-first-responder/2024/11>.

³ *Taxpayer Advocate Service Helps Taxpayer Resolve 15 Years of Hardship*, Taxpayer Advocate Service (Sept. 20, 2021), <https://www.taxpayeradvocate.irs.gov/news/success-stories/success-story-taxpayer-advocate-service-helps-taxpayer-resolve-15-years-of-hardship/2021/09>.

⁴ *Objective Report to Congress Fiscal Year 2026*, National Taxpayer Advocate (Jun. 25, 2025), https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2025/06/JRC26_FullReport.pdf at 19 (Figure 1.3, IRS Personnel Losses by BOD/Function (as of June 4, 2025)) [FY26 Report to Congress].

⁵ *Hiring Freeze Presidential Memorandum*, White House (Jan. 20, 2025), <https://www.whitehouse.gov/presidential-actions/2025/01/hiring-freeze>.

⁶ *2024 Annual Report to Congress*, National Taxpayer Advocate (Jan. 8, 2025), <https://www.taxpayeradvocate.irs.gov/reports/2024-annual-report-to-congress/full-report> at 74 (“Due to underinvestment in the IRS and critically low staffing levels over the past decade, taxpayers have faced: prolonged wait times for assistance; delays in processing returns and refunds; reduced access to knowledgeable IRS employees; and inconsistent application of tax laws and increasing errors.”).

Since January, the Trump Administration’s deferred resignation programs and efforts to reduce the federal workforce have resulted in nearly one in four TAS advocates departing the IRS.⁷ To further compound staffing issues, the Trump Administration’s freeze⁸ on hiring additional personnel across the IRS remains in place, making it impossible to appropriately backfill TAS staff at the levels needed to address the workload.

According to the National Taxpayer Advocates FY2026 Report to Congress, these losses of IRS customer service personnel have created “vulnerabilities in service delivery . . . and taxpayer assistance.”⁹ We are concerned that the rapid decrease in staff will increase remaining advocates’ caseloads and taxpayers’ wait times for service.

Our Congressional casework teams are already seeing delays in responses and case resolution. For example, in January, a taxpayer in Georgia reached out to TAS about an issue with a tax return. Despite submitting the correct paperwork in a timely manner and multiple inquiries from Congressional caseworkers, the most recent update as of December was that the case was still being processed. This is too long for a taxpayer to wait for answers.

Many IRS employees who accepted deferred resignation offers were required to stay to support the 2025 tax filing season,¹⁰ so we have not seen the full detrimental effects of the staffing cuts. If these shortages are not addressed, the repercussions will likely be felt during the 2026 tax season.¹¹

According to the January 20, 2025 Presidential Memorandum, the IRS hiring freeze will remain in place until the Secretary of the Treasury determines that hiring additional IRS employees, including TAS caseworkers, is in the “national interest.”¹² The complex nature of TAS’s work demands an intense training process¹³ and requires current advocates to limit their existing casework to assist.¹⁴ With significant changes to the tax code for this upcoming filing season,¹⁵ hiring for TAS position must begin as soon as possible.

⁷ FY26 Report to Congress, *supra* note 4.

⁸ White House, *supra* note 5.

⁹ FY26 Report to Congress, *supra* note 4, at 30.

¹⁰ Jory Heckman, *Some IRS Employees Required to Work Longer Under Deferred Resignation Offer*, Federal News Network (May 8, 2025), <https://federalnewsnetwork.com/workforce/2025/05/some-irs-employees-required-to-work-longer-under-deferred-resignation-offer> (“But IRS taxpayer services employees and some call center representatives have been told they must remain on the job through June 30.”).

¹¹ *National Taxpayer Advocate Issues Mid-Year Report to Congress*, IR-2025-71, Internal Revenue Service (Jun. 25, 2025), <https://www.irs.gov/newsroom/national-taxpayer-advocate-issues-mid-year-report-to-congress> (“But with the IRS workforce reduced by 26% and significant tax law changes on the horizon, there are risks to next year’s filing season. It is critical that the IRS begin to take steps now to prepare.”).

¹² White House, *supra* note 5.

¹³ *TAS Is Taking Steps to Better Serve Taxpayers*, National Taxpayer Advocate Blog (Sept. 19, 2024), <https://www.taxpayeradvocate.irs.gov/news/nta-blog/tas-is-taking-steps-to-better-serve-taxpayers/2024/09> (“It takes months, even years, to train newly hired case advocates, because they work cases that involve a wide range of procedural and technical issues, including returns processing, identity theft, audits, collection matters, and Appeals.”).

¹⁴ *Id.* (“To compound the challenges, we have to temporarily reassign experienced case advocates to provide training and supervision for the new hires, further straining our resources to work current cases.”).

¹⁵ Ellis Chen and Vanessa Williamson, *The New Tax Bill Burdens an Already Overburdened IRS*, Brookings (Jul. 17, 2025), <https://www.brookings.edu/articles/the-new-tax-bill-burdens-an-already-overburdened-irs>.

We expect you agree with us that ensuring Americans can access their full tax benefits in a timely manner falls squarely within the “national interest.” We urge you to immediately lift the IRS hiring freeze and to respond to the questions below by January 23, 2026, to provide additional clarity to the American people regarding IRS administration and service:

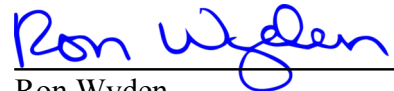
1. What criteria are you using to evaluate what is in the “national interest” with respect to the TAS hiring freeze? Do these criteria include case backlogs, current wait times, demand on caseworkers, and increased complexity due to new tax laws? If not, why?
2. What is the current average caseload of tax advocates?
3. What is the average wait time for tax advocates to resolve taxpayers’ cases?
4. At the end of the last filing season, victims of identity theft had to wait 20 months to resolve their cases, on average.¹⁶ What is a reasonable wait time for taxpayers to receive assistance on issues like late tax returns or identity fraud from TAS? What is the current wait time for these cases, and what is the IRS doing to reduce it?
5. If TAS is unable to meet its casework demands or if the IRS is unable to process all of TAS’s requests for operational assistance, what cases will be prioritized? Which taxpayers will have longer to wait to have their problems resolved?

Thank you for your attention to this important matter.

Sincerely,



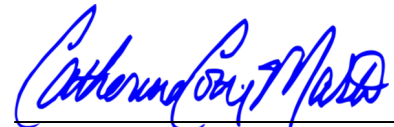
Rev. Raphael Warnock
United States Senator



Ron Wyden
United States Senator
Ranking Member, Committee
on Finance



Sheldon Whitehouse
United States Senator

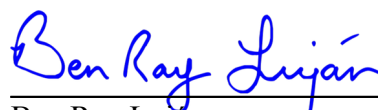


Catherine Cortez Masto
United States Senator

¹⁶ FY26 Report to Congress, *supra* note 4, at 14.



Peter Welch
United States Senator



Ben Ray Lujan
United States Senator



Mark R. Warner
United States Senator



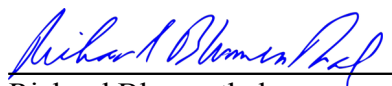
Margaret Wood Hassan
United States Senator



Michael F. Bennet
United States Senator



Amy Klobuchar
United States Senator



Richard Blumenthal
United States Senator



Angus S. King, Jr.
United States Senator



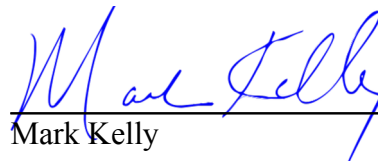
Martin Heinrich
United States Senator



Tina Smith
United States Senator



Elizabeth Warren
United States Senator



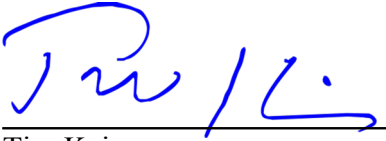
Mark Kelly
United States Senator



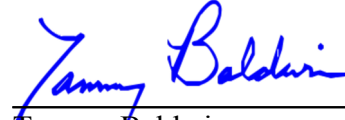
Chris Van Hollen
United States Senator



Cory A. Booker
United States Senator



Tim Kaine
United States Senator



Tammy Baldwin
United States Senator



Bernard Sanders
United States Senator



John Hickenlooper
United States Senator



Maria Cantwell
United States Senator



Mazie K. Hirono
United States Senator