

United States Senate
WASHINGTON, DC 20510

January 9, 2019

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
111 Constitution Avenue, N.W.
Washington, DC 20224

Dear Commissioner Rettig:

On behalf of American taxpayers and federal workers, all of whom are affected by the ongoing government shutdown, we are writing to request additional information on the IRS's recent announcement (IR-2019-01, January 7, 2019) regarding the timing of tax filing season and the processing of federal tax refunds.

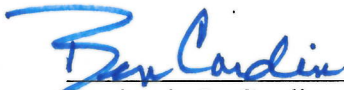
As you know, the average refund issued by the IRS was close to \$2,800 in 2018. Many families depend on their tax refund to meet basic expenses or to save for unanticipated emergencies. The timely distribution of refunds is critical for these households. While the IRS's announcement confirmed that tax filing season would begin later this month, we remain concerned that the disruption caused by the shutdown will cause prolonged delays in getting refunds out to American taxpayers. We ask that you provide further detail on the timing of refund processing and on whether taxpayers can expect delays due to this disruption.

In addition, as stated in the announcement, we understand that the IRS will be recalling a significant portion of its employees who are currently furloughed due to the government shutdown. Like you, we appreciate the hard work of IRS employees, who are doing their jobs without pay in order to serve American taxpayers. Even more of these workers will be fulfilling their commitment without knowing when they would receive a paycheck so that filing season can start on time. The announcement notes that an updated FY2019 Lapsed Appropriations Contingency Plan will be released publicly in the coming days. We ask that you provide as much certainty as possible to the IRS workforce on the agency's plan and on what they can expect if the shutdown continues.

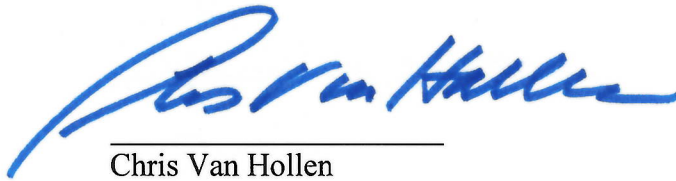
We believe that it is entirely unacceptable that the majority of Congressional Republicans and the President refuse to support or consider legislation that would fully reopen the IRS and the rest of the federal government. Because of their collective intransigence, workers and taxpayers are experiencing unnecessary chaos and anxiety. Today, the House passed a bill that would provide the IRS with the funding it needs. We hope that this and other legislation funding the remaining closed agencies will be passed as expeditiously as possible, and that the President will agree to sign it.

In the meantime, we reiterate our request that you mitigate the uncertainty created by this disruption by providing more detail to Congress, the IRS workforce, and American taxpayers before the tax filing season begins.

Sincerely,



Benjamin L. Cardin
U.S Senator



Chris Van Hollen
U.S Senator