

AICPA Council Resolution Regarding Tax Administration

WHEREAS, The Internal Revenue Service's mission is to "provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all;" and

WHEREAS, IRS Commissioner John Koskinen has indicated the IRS has provided "truly an abysmal level of service" to taxpayers this filing season; and

WHEREAS, AICPA members have expressed their deep concerns regarding their ability to effectively represent taxpayers in an environment where IRS service levels are so degraded that:

- during the 2015 tax season, the IRS answered only 38% of the telephone calls received from taxpayers seeking to speak with an assistor;
- the *average* hold time for the Practitioner Priority Service telephone line reached 47 minutes; and
- according to the National Taxpayer Advocate, the IRS's ability to process taxpayer correspondence in a timely manner declined by 16% since 2014, leaving a backlog of almost 79,000 cases; and

WHEREAS, The AICPA has a long history of serving the public interest by advocating sound tax policy and effective tax administration; now

BE IT RESOLVED, The Council urges policy makers to create an objective, bi-partisan forum to engage stakeholders to expeditiously make recommendations that enable the Internal Revenue Service to achieve its stated mission and to transform it into a modern-functioning, evolutionary, and respected federal agency for the 21st Century; and

BE IT FURTHER RESOLVED, This renewed effort to restore the public trust in tax administration be conducted under the following principles:

1. **Balanced Service and Enforcement:** Operates in a manner that appropriately balances superior service to taxpayers with effective and fair enforcement of the tax laws;
2. **Sound Tax Administration:** Administers the tax system with high integrity, and a commitment to efficiency, transparency and accountability;
3. **Stakeholder Engagement:** Recognizes the critical role of tax professionals and other stakeholders in facilitating the voluntary compliance system;
4. **Technological Advancement:** Effectively utilizes technology in a manner that is adaptive to a rapidly changing environment;
5. **Empowered Oversight:** Overseen by a Congressionally-empowered, independent, and transparent IRS Oversight Board, composed of key stakeholders, that focuses on agency responsiveness supported with stable and appropriate funding; and
6. **Protection of Taxpayer Rights:** Ensures the agency properly exercises its power in a way that protects taxpayer rights.