Congress of the United States

House of Representatives

Washington, DC 20515-3302

March 5, 2025

Acting Commissioner Melanie Krause Internal Revenue Service 1111 Constitution Avenue NW Washington, DC 20224

Dear Acting Commissioner Krause:

We write to express profound concern regarding the Internal Revenue Service's (IRS) decision to lay off approximately 7,000 probationary employees, particularly in compliance departments, at a critical juncture ahead of the 2025 tax season. This abrupt reduction in workforce could exacerbate existing challenges faced by an already overburdened agency and threatens to undermine the IRS' capacity to serve the American people effectively, including ensuring that taxpayers receive timely services and refunds.

As you know, compliance personnel play an indispensable role in ensuring taxpayer adherence to the tax code, pursuing tax evaders, and securing vital revenue for our nation. The Biden administration's recent efforts to strengthen IRS enforcement capabilities have yielded significant results, including the recovery of over \$1.3 billion in back taxes from wealthy tax dodgers by the end of 2024. These efforts are not only a matter of fairness but also a necessity for addressing our nation's debt and revenue shortfalls. The loss of thousands of compliance staff – especially amid ongoing work to modernize the agency and improve taxpayer services – could cripple this progress, emboldening tax evasion and depriving the U.S. of urgently needed resources.

We are further troubled by the timing of these layoffs. IRS employees were previously assured that buyouts would not occur until mid-May 2025, after the tax filing deadline. Moreover, there has been no clarity on the number of IRS personnel who have left the agency under the deferred resignation program (DRP). This lack of transparency underscores the recklessness of unilateral shocks to the federal workforce – there is no way for the public or Congress to understand whether the agency has the necessary staff to fulfill its duties. The decision to proceed with cuts now, during a period of heightened demand for IRS services, raises serious questions about the agency's preparedness to combat fraud, handle taxpayer inquiries, and process returns efficiently.

The American people deserve an IRS capable of fulfilling its dual mandate: enforcing tax laws equitably and providing timely, reliable assistance to filers. Staff reductions of this magnitude risk prolonging processing delays and increasing wait times for taxpayer support – disproportionately harming working families who rely on prompt refunds and accessible services.

In light of these concerns, we respectfully request detailed answers to the following questions:

- 1. How does the IRS intend to mitigate the operational impacts of these layoffs, particularly in compliance and taxpayer services, during the upcoming tax season?
- 2. What analysis has the IRS conducted to assess the potential loss in revenue collection resulting from reduced enforcement capabilities?

- 3. What steps will the agency take to ensure that staffing levels remain adequate to provide reliable services for filers? Specifically, what is the agency's plan to ensure refunds will be processed in a timely manner?
- 4. To better understand the potential impact of these layoffs, please provide the total number of employees terminated to date, including location and position. In addition, please provide the total number of employees that have agreed to resign as part of the DRP, including location and function. We understand employees that accepted this offer deemed critical to the filing season will be required to work until at least May 15, 2025, however, the status of their employment after that date is uncertain. Can you confirm the status of those employees after May 15?

The IRS is a cornerstone of our nation's fiscal health, and its effectiveness directly impacts the public's confidence in our government. We urge you to act swiftly to address these challenges and provide Congress with a clear plan to ensure that your agency can accomplish its mission and provide timely, effective assistance to taxpayers during tax season.

Thank you for your attention to this urgent matter. We look forward to your prompt response.

Sincerely,

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