



**The Honorable Ron Wyden**

Chairman, Senate Finance Committee  
221 Dirksen Senate Office Building  
Washington, D.C. 20510

**The Honorable Mike Crapo**

Ranking Member, Senate Finance Committee  
239 Dirksen Senate Office Building  
Washington, D.C. 20510

**Re: Comments on the Taxpayer Assistance and Service Act**

Dear Chairman Wyden and Ranking Member Crapo,

On behalf of the National Association of Tax Professionals (NATP) and our 24,000 members, I appreciate the opportunity to comment on the proposed Taxpayer Assistance and Service (TAS) Act discussion draft. NATP strongly supports the Committee's efforts to improve and modernize tax administration and enhance taxpayer protections.

We commend the provisions that strengthen IRS operations and taxpayer assistance, particularly those advancing electronic and digital modernization. Expanding digital access to refund information, increasing electronic communication options and improving transparency in processing times will significantly benefit taxpayers and tax professionals. Enhancing IRS notice and correspondence procedures, including improvements to math error notices and expanded callback technology, will reduce confusion and improve service. Standardizing and clarifying disaster-related postponements will provide critical relief and allow tax professionals to better assist affected communities.

NATP supports thoughtful regulation that maintains professional standards and promotes a well-educated, knowledgeable tax preparation workforce. We encourage careful review of any provisions that could unintentionally place added strain on tax preparers. The Preparer Tax Identification Number (PTIN) Authority in Section 504 is critical in maintaining a professional and ethical preparer community. Any decisions to deny, revoke or suspend PTINs should be handled with clear procedural safeguards to ensure fairness. Additionally, any expansion of IRS administrative powers should be paired with strong due process protections to ensure tax professionals acting in good faith are not unfairly penalized, such as facing business disruptions or enforcement actions, before having the opportunity to respond.

As the Committee refines the TAS Act, we encourage additional measures to support tax professionals and taxpayers. Strengthening IRS practitioner services through appropriate staffing and direct access to qualified issue resolution specialists will improve tax administration efficiency. Expanding training and education initiatives will help preparers stay compliant and accurate in filings.

NATP appreciates your leadership in advancing meaningful tax administration reforms. We remain committed to working with Congress, the IRS and other stakeholders to ensure tax professionals can continue to serve taxpayers effectively and ethically. We welcome the opportunity to discuss our recommendations further and provide additional insights as needed.

Sincerely,

A handwritten signature in black ink, reading "Scott R. Artman". The signature is fluid and cursive, with the first name "Scott" being more prominent.

**Scott Artman, CPA, CGMA**

CEO

National Association of Tax Professionals

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