



September 20, 2018

The Honorable Orrin Hatch  
Chairman  
Senate Finance Committee  
219 Dirksen Senate Office Building  
Washington, DC 20510

The Honorable Ron Wyden  
Ranking Member  
Senate Finance Committee  
219 Dirksen Senate Office Building  
Washington, DC 20510

**Re: NATP Supports the Protecting Taxpayers Act**

Dear Chairman Hatch and Ranking Member Wyden,

On behalf of our membership, the National Association of Tax Professionals (NATP) writes in support of S3278, the *Protecting Taxpayers Act*. NATP's membership consists of over 23,000 tax professionals and our tax preparation trainings are taken by over 60,000 unique individuals every year. Our goal is to ensure that the approximately 80 million taxpayers that use tax preparation services are guaranteed accurate services.

We applaud the bipartisan work undertaken by Senators Rob Portman (R-OH) and Ben Cardin (D-MD) in drafting legislation that goes a long way in addressing the required Internal Revenue Service (IRS) changes that are needed to increase efficiency and protect the taxpayer. In our profession, we know what happens when a taxpayer has been helped by unqualified tax preparers or has had her information stolen by unscrupulous people. We know because these individuals come to our members for help with their subsequent dealings with the IRS, and that is why we believe that one of the most important provisions within S3278 is Section 202 is providing for the regulation of the practice of tax return preparers.

As we state in our position paper regarding the regulation of tax return preparers (attached), the rules governing tax returns are complex and a robust knowledge of the law is required. It is important for the IRS to ensure that tax return preparers that are offering their services to the public are held to a standard that corresponds with the importance of the role that they play. The taxpayer needs to know that they are being served by a qualified preparer who will be held accountable should their services not meet a certain standard of competency. That is why we support nonburdensome annual education requirements and proper oversight of the profession and support those provisions within the bill.

In addition to provisions within Section 202, we would also like to voice our support for the development of an IRS Management Board as described in Section 101. A similar idea was proposed in *Ensuring a Modern-Functioning IRS for the 21<sup>st</sup> Century*<sup>1</sup>, a joint document developed by nine organizations representing diverse segments of the tax practitioner

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<sup>1</sup>[Ensuring a Modern Functioning IRS for the 21<sup>st</sup> Century](#)

community and submitted to leaders from the Senate Committee on Finance and the House Committee on Ways and Means. The practitioner group proposed the development of a board with authority to (1) hold the IRS accountable for successfully fulfilling its mission; (2) oversee the implementation of key recommendations from advisory groups; and (3) ensure the IRS stays independent and nonpartisan. We fully believe a hands-on approach of such a Board would enhance the oversight process.

Once again, we commend the work of Senators Portman and Cardin and hope that other Senators will join in supporting a prompt passage of this bill.

Sincerely,



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cc. Members of the Senate Finance Committee