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Service with "sufficient" funds to perform its duties.

## Sep. 06, 2013

The American Institute of CPAs is urging Congress to provide the Internal Revenue Service with "sufficient" funds to perform its duties.

In a letter to the chairmen and ranking minority members of the U.S. House of Representatives and Senate Appropriations Committees, the AICPA wrote, "The IRS needs sufficient operating funds to properly administer and enforce our complex tax laws, as well as provide assistance to taxpayers and their advisers."

"The IRS budget is oftentimes the subject of debate, and may be even more so now given recent allegations regarding expenses incurred by the IRS and the handling of certain taxpayer matters," the AICPA wrote on Sept. 4. "Congressional oversight of the IRS is a critical function and one that contributes to the success of the system and elevates the American taxpayer's perception of the IRS's objectivity and its ability to effectively manage the tax administration process. Likewise, we believe that proper funding of the IRS's budget is essential to the IRS's ability to carry out its mission."

The AICPA expressed concern "that a reduction in taxpayer service resources would negatively impact both taxpayers and our members alike." Specifically, the AICPA said it believes another decrease in the IRS's budget would likely:

- increase wait times for incoming telephone calls from taxpayers and tax practitioners;
- create excessive delays in responding to taxpayers' written inquiries and responses to IRS notices;
- lead to the inability of Service staff to meet and assist with the needs of taxpayers who visit walk-in taxpayer assistance centers;

• result in the failure to keep taxpayers informed of tax law changes (via customer

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