

**Congress of the United States**  
**Washington, DC 20515**

April 12, 2021

The Honorable J. Russell George  
Inspector General  
Treasury Inspector General for Tax Administration  
U.S. Department of the Treasury  
1401 H Street, NW, Suite 469  
Washington, DC 20005

Dear Inspector General George,

As millions of households continue to face financial instability due to the COVID-19 pandemic, many Americans are relying on the Internal Revenue Service (IRS) to issue their critical tax refunds, tax credits, and direct financial relief provided by recent COVID-19 legislation. Unfortunately, the IRS has been consistently short-staffed, and the pandemic has created additional barriers for efficiently processing returns. As a result, the IRS is facing a severe backlog, and many households are still waiting for their refunds from their 2019 and/or 2020 returns. Congress has provided most Americans with up to \$3,200 in Economic Impact Payments (EIPs). Most recently, Congress passed the American Rescue Plan Act, which expanded the Earned Income Tax Credit and the Child Tax Credit. However, delays in processing 2019 and 2020 returns are impacting many taxpayers' ability to receive unpaid EIP amounts and expanded tax credit benefits in a timely manner, which can be devastating for affected households who desperately need the money.

According to recent information provided to congressional committees by your office, the IRS has over 5.5 million paper returns that were received in 2020 still waiting to be processed – over 2 million of which are individual returns. This backlog is in addition to the more than 8.7 million paper returns that have been received by the IRS this year so far that are waiting to be processed – almost 2.5 million of which are individual returns and an additional 2 million of which are either individual or business returns. These backlogs have resulted in a high volume of constituents reaching out to our offices seeking help. While the IRS has recommended that Americans file their taxes online, this is not an accessible option for everyone, especially for people with limited access to a computer or broadband services. Some filers have unique tax situations that require them to submit paper returns to the IRS, putting them at higher risk of being harmed by the paper return backlog and delays in processing of their refund returns.

In addition, IRS services have become exceptionally inaccessible at a time when taxpayers need even more support filing their taxes due to the COVID-19 pandemic. Taxpayer Assistance Centers (TACs) provide free personal tax help for more complex tax issues that cannot be easily addressed online or by phone. In 2011, your office found that more than 1 in 3 Americans do not live within 30 minutes of a TAC, affecting more than 100 million Americans.<sup>1</sup> Further, as a result of the COVID-19 pandemic, 54 TACs have closed, and additional TACs are closed due to

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<sup>1</sup> <https://www.treasury.gov/tigta/auditreports/2011reports/201140022fr.html>

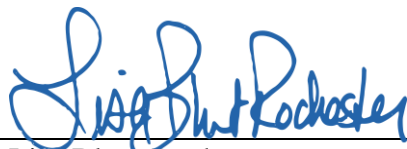
being unstaffed, making TACs even less accessible than before. Not only is tax help less accessible via in-person services, but taxpayers cannot even access the help they need via toll-free telephone customer service. On March 26, 2021, IRS officials reported to congressional committees that only 1 in 13 calls to the IRS were being answered by a live assistor.

The COVID-19 pandemic has caused unprecedented challenges, and the IRS's backlog and taxpayers' limited access to services has created additional frustrations and hardships for our constituents. Taxpayers are doing their due diligence of filing their taxes properly and on time, but the paper backlog is causing delays in receiving financial relief administered through the IRS. We urge you to investigate these concerns and answer the following questions as soon as possible:

1. Why is there a backlog of over 2 million individual paper returns at the IRS from calendar year 2020?
  - a. What recommendations have been made by the Treasury Inspector General for Tax Administration (TIGTA) to improve the backlog of returns from calendar year 2020 and prevent similar backlog issues for 2021?
  - b. Has the IRS implemented or responded to any of TIGTA's recommendations?
2. Prior to the COVID-19 pandemic, did the accessibility of TACs improve since your 2011 audit and have you updated your findings or recommendations related to TACs?
3. In mid-March of 2021, only 5.7 million of the 72 million attempted calls by taxpayers were answered by an IRS customer service representative.
  - a. Is TIGTA reviewing IRS telephone assistance?
  - b. In the past, has TIGTA made recommendations to improve telephone assistance and have these been implemented by the IRS?

The IRS serves a vital role in distributing tax refunds and credits that Americans are entitled to receive as quickly as possible. In addition, millions of households are relying on the benefits that Congress intended to get to the American people without delay during mass job insecurity and financial hardship. We are extremely concerned that countless Americans cannot access these forms of financial relief because of the severe backlog at the IRS and the difficulty for Americans to reach the IRS for help. We appreciate you taking a closer look at these issues and look forward to working with you to resolve them.

Sincerely,



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Lisa Blunt Rochester  
Member of Congress

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