



April 9, 2019

The Honorable Chuck Grassley  
Chairman  
Senate Finance Committee  
219 Dirksen Hart Senate Office Building  
Washington, DC 20510

The Honorable Richard Neal  
Chairman  
House Committee on Ways & Means  
1102 Longworth House Office Building  
Washington, DC 20515

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

The Honorable Kevin Brady  
Ranking Member  
House Committee on Ways & Means  
1139 Longworth House Office Building  
Washington, DC 20515

RE: NATP Support of the Taxpayer First Act 2019

On behalf of the members of the National Association of Tax Professionals (NATP), we are submitting this letter to extend our continued support of reforms set forth in The Taxpayer First Act of 2019 [S 928, HR 1957]. NATP is comprised of more than 23,000 tax professionals who provide a superior standard of ethics and professional excellence. NATP exists because of a belief that all taxpayers should be supported by caring and well-educated tax professionals. In pursuit of this goal, we deliver knowledge, resources, and the relationships our members need to serve their clients, the taxpayer, and to succeed professionally and personally. Our training goes beyond our membership and extends to more than 60,000 individuals who use our educational offerings each year, ensuring that millions of American taxpayers are provided effective and qualified services.

We applaud your efforts to improve the administrative practices at the Internal Revenue Service and taking on the long overdue challenge of reforming the IRS so that it is better equipped to serve the tax professional and their taxpayer clients. We are pleased to see that many of the provisions from the 2018 Taxpayer First Act remain in this current proposal.

NATP supports the need for the IRS to develop a comprehensive customer service strategy to ensure taxpayers can easily meet their tax obligations. Provisions intended to improve customer service to the taxpayer beyond the tax filing deadline is vitally important to effect tax administration.

Modernization of the IRS structure and systems can have the greatest positive impact on the taxpayer experience and we applaud the significant steps that this bill takes to make that a reality. We urge that these efforts are supported by the necessary funding and hiring latitude to ensure that the best people for the job are implementing this plan.

An issue that is neither addressed in this proposed legislation, nor in last year's proposal is the definition of a *paid preparer*. There are millions of taxpayers who choose to self-prepare with tax

preparation software, powered by artificial intelligence or code imbedded in software products. Despite the advice and guidance provided by the artificial intelligence, FAQs, and quick chat screen answers; there is not the same level of responsibility or due diligence on the tax preparation software company, like that placed on a paid and/or signing tax preparer. Regardless of the service that a taxpayer uses, whether software, VITA, or a tax professional, he/she and the tax administration system, is best served when there is consistency in the due diligence and responsibility required of all tax preparation service options available. Without consistent application of due diligence through all tax preparation options, taxpayers are at risk for not meeting their tax obligations which means Treasury would not be receiving taxes due resulting in a further increase of the tax gap.

On behalf of the tax professionals serving millions of deserving taxpayers, we want to thank you for taking this important step toward putting the taxpayer first and modernizing the IRS. We commend the efforts of the Chairmen, Ranking Members, and the other co-sponsors your leadership and persistence on these issues and we will work to support passage of this bill and any bills that improve the IRS.

Sincerely,



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cc: Members of the House Ways and Means and Members of the Senate Finance Committee