



American Institute of CPAs
1455 Pennsylvania Avenue, NW
Washington, DC 20004-1081

November 18, 2013

Mr. Daniel I. Werfel
Acting Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

The Honorable Mark Mazur
Assistant Secretary for Tax Policy
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Ms. Lisa Zarlenga
Tax Legislative Counsel
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Re: IRS Contingency Plan for Upcoming Filing Season and Possible Government Shutdown on January 16, 2014

Dear Messrs. Werfel and Mazur, and Ms. Zarlenga:

The American Institute of Certified Public Accountants (AICPA) urges you to announce as soon as possible the contingency plan that would be in effect in the event of a government shutdown on January 16, 2014. We believe that tax practitioners should have the opportunity to provide feedback on, as well as prepare for, the Internal Revenue Service's (IRS's) plan, and possibly advise their clients on potential consequences of a shutdown.

We are mindful that the October government shutdown resulted in several months of continuing impact on tax return processing, as the IRS recently announced ([IR-2013-82](#), October 22, 2013). According to the IRS information release, the 2014 filing season, which normally would have started on January 21, is now projected to begin sometime between January 28 and February 4. Our members and their clients are concerned about any additional delay in the filing season as well as any planned reduction in IRS services that may affect a taxpayer's and a tax practitioner's ability to timely file tax returns, pay taxes, obtain refunds, address notices from the IRS, or contact the IRS with questions.

If the IRS has not yet finalized its contingency plan for a possible government shutdown in January 2014, the AICPA would welcome an opportunity to provide the Service input in its consideration and prioritization of issues, services, and functions that taxpayers and practitioners are likely to need during the filing season. For example, we are deeply concerned that another government shutdown with the IRS operating only at 9.3% of its workforce (8,752 of the 94,516 employees as of September 7, 2013, were deemed essential during the October 2013 government shutdown) would result in a huge strain on

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taxpayers and practitioners trying to timely report and file their income taxes by April 15, 2014. We hope that in the event of a January 2014 government shutdown, the government is able to retain many more IRS employees as deemed essential during filing season than occurred during the October shutdown. For example, in addition to many other important IRS employees, we are very concerned that the Taxpayer Advocate was considered non-essential in the last shutdown and we believe that the Taxpayer Advocate and certain others in the Taxpayer Advocate Service be allowed to work in case of a future shutdown. Taxpayers need this avenue available to them when faced with hardships in the midst of another government shutdown. The IRS keeping more essential positions working during January would help make the already delayed filing season operate as smoothly as possible.

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The AICPA is the world's largest member association representing the accounting profession, with more than 394,000 members in 128 countries and a 125-year heritage of serving the public interest. Our members advise clients on federal, state and international tax matters and prepare income and other tax returns for millions of Americans. Our members provide services to individuals, not-for-profit organizations, small and medium-sized businesses, as well as America's largest businesses.

If you have any questions or would like to discuss this matter further, please contact me at (304) 522-2553, or jporter@portercpa.com; or you may contact Melissa Labant, AICPA Director – Tax Advocacy & Professional Standards, at (202) 434-9234 or mlabant@aicpa.org.

Sincerely,



Jeffrey A. Porter, CPA
Chair, Tax Executive Committee