



Excellence in practice.

NATP Supports Taxpayer Assistance and Service Act

APPLETON, Wis. (Feb. 26, 2026) – The National Association of Tax Professionals supports the Taxpayer Assistance and Service Act, and commends Senate Finance Committee leadership for advancing legislation that strengthens tax administration, enhances transparency and modernizes IRS service to taxpayers and tax professionals.

As Congress continues efforts to improve oversight and accountability within the tax system, NATP believes strong professional standards, including a continuing education requirement for paid tax return preparers, must remain central to reform.

NATP supports the inclusion of a continuing education requirement tied to PTIN eligibility to ensure preparers remain current on evolving tax law and compliance obligations. Tax law changes frequently. Ongoing education protects taxpayers, limits preventable errors and promotes confidence in the integrity of the tax system

“The strength of our tax system depends on knowledgeable, ethical preparers who stay current and take responsibility for their work,” said Scott Artman, CPA, CGMA, CEO of the National Association of Tax Professionals. “Modernization matters, but meaningful education standards and fair oversight are essential to protecting taxpayers and maintaining trust in the profession.”

The bill’s provisions related to PTIN oversight present an important opportunity to reinforce accountability within the tax preparation community. NATP supports responsible oversight of PTIN holders and measures that deter ghost preparers and enhance accountability for individuals who abuse the system. Strengthening enforcement against preparers who fail to identify themselves or who intentionally mislead taxpayers protects consumers and reinforces trust in the profession.

NATP supports key taxpayer service and administrative improvements included in the bill, including:

- Digitization of paper-filed returns and correspondence to reduce processing delays and backlogs.
- A public dashboard outlining service levels and wait times to increase transparency and help practitioners manage client expectations.
- Expanded electronic access to refund information, enhanced online account functionality and broader use of callback technology to improve efficiency and reduce unnecessary phone volume.
- Improvements to IRS notices, including math and clerical error communications, to reduce confusion and avoid unnecessary disputes.
- Section 903 addresses quarterly estimated income tax payments to improve alignment with fluctuating income and reduce inadvertent underpayment penalties.
- Provisions strengthening the role and effectiveness of the National Taxpayer Advocate in identifying systemic issues and assisting taxpayers experiencing hardship.
- Clear standards, proportional enforcement and strong due process protections in implementing expanded preparer oversight authority.
- Coordination of new preparer standards with Circular 230, state licensing requirements and the IRS Annual Filing Season Program to avoid duplicative or conflicting obligations.
- Standardized disaster-related postponements and extension of the mailbox rule to electronic submissions to reflect modern filing practices and provide clarity.

These reforms represent meaningful progress toward a more efficient, transparent and accountable tax administration system. NATP appreciates the bipartisan leadership demonstrated in this legislation and looks forward to continued collaboration to strengthen professional standards and protect taxpayers.