

October 31, 2025

The Honorable Mike Johnson Speaker of the House U.S. House of Representatives Washington, DC 20515

The Honorable John Thune Majority Leader United States Senate Washington, DC 20510 The Honorable Hakeem Jeffries Minority Leader U.S. House of Representatives Washington, DC 20515

The Honorable Charles Schumer Minority Leader United States Senate Washington, DC 20515

Re: Urgent Need to End the Government Shutdown and Restore IRS Operations

Dear Speaker Johnson, Majority Leader Thune and Minority Leaders Jeffries and Schumer:

On behalf of the National Association of Tax Professionals (NATP) and the more than 23,000 tax professionals we represent nationwide, we urge immediate action to end the ongoing government shutdown and fully restore Internal Revenue Service operations, so as not to negatively impact the 2025 filing season.

The timing of this shutdown, following the recent reduction in force at the IRS, poses a serious threat to the agency's ability to fulfill its core mission of serving taxpayers. Many IRS employees responsible for taxpayer services, return processing and system maintenance have already been displaced, leaving the remaining staff stretched thin. The continued lapse in appropriations compounds this strain and jeopardizes the upcoming filing season and taxpayer confidence in the system.

Impact on taxpayers

- Millions of taxpayers rely on the IRS for the timely processing of returns and refunds.
 Prolonged disruption will delay refunds, increase hardship and heighten anxiety during an already uncertain economic period.
- With limited staff, help lines and assistance centers are closed or severely understaffed, preventing taxpayers, especially those with low income or language barriers, from resolving issues or answering questions.

- Preparing the IRS for the implementation of new tax law, including the comprehensive reforms proposed in the OBBB Act, requires time, coordination and stable operations.
 Ongoing disruption places those conditions at risk.
- Penalties and interest continue to accrue for taxpayers with open cases even when IRS
 offices are closed or unreachable. Suspending these charges during shutdowns would
 protect taxpayers from unjust financial consequences beyond their control.

Impact on tax professionals and the tax system

- Tax professionals cannot effectively assist clients when IRS systems are offline or correspondence is backlogged. Each day the government remains closed increases the risk of errors, confusion and noncompliance.
- The reduction in force has already eroded institutional knowledge within the IRS, and continued disruption will delay modernization efforts critical to system security and efficiency.
- Without timely guidance and support, the integrity and reliability of the nation's voluntary tax compliance system are at risk.
- Implementing new tax laws, such as the OBBB Act, takes time and preparation. Stable operations and adequate staffing are essential for building and testing the systems that taxpayers depend on for accurate returns, timely refunds and reliable service. Continued disruptions delay this work and make it harder for the IRS to deliver new or improved programs that directly affect taxpayers.

We respectfully ask that Congress and the administration act swiftly to resolve this shutdown and restore funding to the IRS and all affected agencies. Every day of delay undermines taxpayer service, small business stability and public confidence in the nation's tax system.

Thank you for your attention and commitment to maintaining the integrity of tax administration.

Sincerely,

Scott Artman, CPA, CGMA

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Chief Executive Officer

National Association of Tax Professionals

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