

Lawyers Serving the Public and the Justice System

Dec. 14, 2021

The Honorable Charles P. Rettig Commissioner Internal Revenue Service 1111 Constitution Avenue N.W. Washington, D.C. 20224

Dear Commissioner Rettig:

I write this letter to you in my role as Chairperson of the Section of Taxation of the State Bar of Georgia. You and I have also had discussions previously when you spoke at the Internal Revenue Service National Tax Forum, and when you gave a talk to the Atlanta Bar Association and the Section of Taxation in Atlanta soon after your appointment. I was personally excited that an experienced private sector tax attorney was chosen as the new commissioner.

You are certainly aware of the myriad problems and complaints regarding the Service since the employees were directed to work from home in March 2020. Many of us realize that it is the shortage of funding from Congress, and not just having employees absent from the office, that is the root of the issue. That is why I personally welcomed your Washington Post opinion column in November.

In order to gauge how my colleagues in the trenches regard and are dealing with the current situation, the Section of Taxation sponsored a survey of its members. All 68 of the Georgia attorneys who responded are experiencing significant difficulties in just doing their job representing clients who have dealings with various departments of the Service. In order to give voice to their collective frustration, I have attached for your review the five survey questions, and all 68 responses to them.

It is our hope that you will continue to stress the urgency of the points set forth in your Washington Post column to Members of Congress and the press. Thank you very much for your efforts to resurrect the agency, and to reduce the tax gap.

Very Truly Yours,

Jeffery L. Cohen