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# United States Senate

WASHINGTON, DC 20510

COMMITTEES:  
ARMED SERVICES  
BUDGET  
ENERGY AND  
NATURAL RESOURCES  
INTELLIGENCE  
RULES AND ADMINISTRATION

April 15, 2019

Hon. John Kennedy  
Chairman  
Subcommittee on Financial Services  
and General Government  
Senate Committee on Appropriations  
Washington, D.C. 20510

Hon. Christopher A. Coons  
Ranking Member  
Subcommittee on Financial Services  
and General Government  
Senate Committee on Appropriations  
Washington, D.C. 20510

Dear Chairman Kennedy and Ranking Member Coons:

As you finalize the Fiscal Year 2020 (FY20) Financial Services and General Government Appropriations bill, I respectfully ask that you provide \$18 million in funding for the Low Income Taxpayer Clinic (LITC) program, which provides representation before the IRS to Maine people who can least afford it. I also respectfully request that you reverse the cuts to IRS enforcement that have occurred since FY 2010 by increasing the IRS enforcement budget to \$6.5 billion in equal increments of \$400 million per year over the next four years. For FY20, I respectfully request an IRS enforcement funding level of \$5.3 billion.

In Maine, the LITC program helps a dedicated Pine Tree Legal Assistance attorney gain Audit Reconsideration for hardworking Mainers who face erroneous IRS audit decisions. The National Taxpayer Advocate reports that in a dispute with the IRS, a represented taxpayer is nearly twice as likely to gain a positive outcome as an unrepresented taxpayer is. Low-income taxpayers deserve the protection that the services of a LITC program-funded representative provides.

Unfortunately, current LITC program funding does not provide an adequate amount of representation in many high-need areas, including Maine. In fact, current funding enables Pine Tree Legal Assistance to hire just one attorney to serve all of Maine's low-income people who need representation before the IRS. We must do more to protect our most vulnerable citizens by providing them with the representation that they require. That is why I request that you increase LITC program funding by 50 percent, to \$18 million.

The relatively high level of need for representation among our low-income citizens has arisen in part because the IRS enforcement budget has been cut by nearly 25 percent in real terms over the past decade. A deliberate effort to return the IRS enforcement budget to the FY2010 level will bolster the Service's tax enforcement efforts and provide a net benefit for taxpayers. Every additional dollar invested in tax enforcement yields five dollars in added revenue. Year after year, wealthy individuals and large corporations gamble that the complexity of the tax code coupled with insufficient enforcement resources will allow them to cheat the system. That kind of "pay-to-play" system is unjustifiable.

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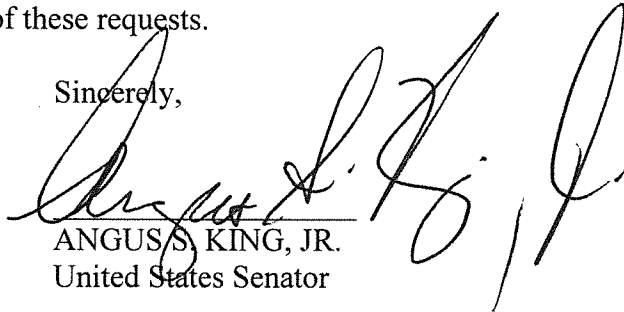
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While it is important that Congress tackle our nation's deficit, continued cuts to the IRS hurt taxpayers in the long-run. We must ensure that the agency has adequate resources to serve taxpayers, promote compliance, and properly enforce our nation's tax code. I therefore urge you to provide the IRS with enforcement funding of \$5.3 billion in FY20.

Thank you for your consideration of these requests.

Sincerely,



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