



September 30, 2026

To Members of the United States Senate:

The U.S. Chamber of Commerce (“Chamber”) strongly supports S. 5441, the Taxpayer Assistance and Service Act (“TAS Act”). This timely, bipartisan legislation would make more than 60 long-sought reforms to improve Internal Revenue Service (IRS) administration, including several that would enhance the independence of and expand access to the IRS Independent Office of Appeals (“IRS Appeals”), the agency’s settlement arm.

IRS Appeals plays a vital role in our federal tax system by providing taxpayers an independent forum to resolve disputes with the IRS administratively—without the delay, expense, and uncertainty of litigation. For businesses, meaningful and dependable access to IRS Appeals is particularly important as a mechanism for efficiently resolving their federal tax disputes. Relative to litigation, IRS Appeals is inexpensive, informal, and confidential, and it considers the hazards of litigation when negotiating settlements.

The TAS Act would build on IRS Appeals’s existing statutory framework with a set of targeted reforms to further separate IRS Appeals from the agency’s enforcement functions and ensure that taxpayers have a meaningful opportunity to resolve disputes administratively before resorting to litigation.

The Chamber looks forward to working with you to advance this important, bipartisan legislation to measurably improve the IRS dispute-resolution process for businesses of all sizes.

Sincerely,

Jonathan W. Burks
Senior Vice President, Policy
U.S. Chamber of Commerce