

February 22, 2022

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

The Honorable Lily Batchelder
Assistant Secretary (Tax Policy)
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

RE: Seek Comments Regarding Third-Party Authentication to Access Certain IRS Online Resources

Dear Commissioner Rettig and Assistant Secretary Batchelder:

The Texas Society of Certified Public Accountants (TXCPA) is a nonprofit, voluntary professional organization representing more than 28,000 members. One of the expressed goals of the TXCPA is to speak on behalf of its members when such action is in the best interest of its constituency and serves the cause of the CPAs of Texas, as well as the public interest. TXCPA has established a Federal Tax Policy Committee to represent those interests on tax-related matters. The committee has been authorized by the TXCPA Board of Directors to submit comments on such matters of interest to the committee membership. The views expressed herein have not been approved by the Board of Directors or Executive Board and, therefore, should not be construed as representing the view or policies of the TXCPA.

We appreciate that the IRS has transitioned away from the use of third-party verification involving facial recognition. However, we understand the IRS will quickly develop and bring online an additional authentication process. We appeal to the IRS to engage and seek comments from the tax professional community before moving forward with any additional third-party authentication process.

We believe the IRS will significantly benefit from practitioner input before initiating any significant new authentication procedures. In addition to improvements that might be achieved, consulting with practitioner groups might help gain buy-in and support for future changes. We encourage you to delay implementation of any new taxpayer authentication procedures until the process can be fully vetted with practitioners and the public.

The Texas Society of CPAs wants to help the IRS in the efficient administration of our tax laws. We would be pleased to further discuss this issue with you or your staff. Please feel free to contact me at 214-749-2462 or at dcolmenero@meadowscollier.com or TXCPA Staff Liaison Patty Wyatt at 817-656-5100 or pw Wyatt@tx.cpa.

Sincerely,



David E. Colmenero, J.D., LL.M., CPA
Chair, Federal Tax Policy Committee
Texas Society of Certified Public Accountants