



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

January 17, 2019

Hon. Richard E. Neal
Chairman
Committee on Ways and Means
U.S. House of Representatives
Washington, DC 20515

Dear Chairman Neal:

We received your invitation last night to a Ways and Means Committee hearing scheduled for Thursday, January 24. We are committed to working with you to enable the Committee to hold an informative hearing on the Department of the Treasury's efforts to serve American taxpayers during the current lapse in appropriations. To that end, we renew our previous offer to provide testimony from the senior Treasury and IRS officials who are most knowledgeable concerning the lapse plans now in place for the Department and its bureaus.


As you know, Treasury has worked diligently to provide the Committee with the information that it needs concerning the shutdown. Last month, we published nine detailed *Lapse in Appropriations Contingency Plans* for the Department and its bureaus. On January 15, the Internal Revenue Service published and sent the Committee its updated lapse plan for the upcoming tax filing season. The IRS's 132-page plan provides detailed information concerning the IRS operations and services that will continue during the lapse and identifies the legal basis for excepted and exempted IRS activities.

Treasury has promptly responded to every inquiry that we have received from the Committee concerning lapse planning and the impact of the shutdown. On January 15, we sent the Committee a thorough explanation of the OMB/IRS legal determination that payment of tax refunds may continue during a lapse in appropriations (attached here). In addition, on the same day that the IRS published its filing season lapse plan, Treasury offered to send both IRS Deputy Commissioners for a two-hour briefing with Committee members on the impact of the shutdown. The Committee declined that offer. Nevertheless, we were pleased to be able to brief your Committee staff and others on January 16. At that briefing, the Deputy Commissioners and four other senior IRS officials explained the filing season plan and answered every question posed. Before the January 16 briefing had even concluded, however, your staff had already requested that the Secretary appear at a hearing to address the same issues that were the subject of the briefing.

The Department has acted in good faith to meet the Committee's legitimate need for information concerning the impact of the current shutdown. If the purpose of the upcoming hearing is to inform Congress and the public, we are confident that goal will be best served by testimony from the senior Department officials with the deepest and broadest expertise on the subject of the hearing, as outlined in your invitation and in the press release that accompanied it.

For planning purposes, given the short notice provided for this hearing, we would need to know by close of business on Friday, January 18 if the Committee would like these senior Department officials, including the IRS Deputy Commissioners, to testify. Please do not hesitate to contact the Office of Legislative Affairs with any further questions concerning Treasury's efforts to serve American taxpayers and protect federal revenues during the current lapse in appropriations.

Sincerely,



Jennifer Bang
Deputy Assistant Secretary
Office of Legislative Affairs