

COMMITTEE ON WAYS AND MEANS

U.S. HOUSE OF REPRESENTATIVES

WASHINGTON, DC 20515

February 14, 2019

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

Dear Commissioner Rettig,

We write to request any and all information related to any reports, studies, surveys, feedback, or focus groups requested by the Wage and Investment Division of the Internal Revenue Service (“IRS”) from third parties, including the MITRE Corporation, to assess the usability of the new individual income tax return (IRS Form 1040)—the “postcard”—and its six schedules.

The National Taxpayer Advocate recently released her 2018 Annual Report to Congress. In her report, the National Taxpayer Advocate noted that the IRS shuffled resources around to meet the challenge of implementing the Republican tax bill enacted last year, the Tax Cuts and Jobs Act (TCJA). Among the changes implemented, the IRS “was directed to replace all the existing Individual Income Tax return forms—the 1040, 1040A, and 1040EZ—with a single new Form 1040.” As noted above, the result was a new postcard-sized form with six schedules.

Notably, the National Taxpayer Advocate’s report states: “the new schedules will force some taxpayers to cross-reference and transfer data such as credits, deductions, and income, increasing the potential for errors to occur since the tax information is dispersed over many pages and needs to be tracked down and reported on different schedules and forms.” Indeed, recent press articles have commented on the redesigned Form 1040 and missing lines that now appear on schedules.¹

So that we may better understand the full extent of any due diligence done on the usability of the postcard by taxpayers, please provide us with the following information by February 27, 2019:

1. Please provide the name and address of any third party that conducted reports, studies, surveys, or focus groups (or otherwise provided feedback) on the usability of the new postcard and its schedules.

¹ *Your Money: The IRS Form 1040 looks different, in more ways than one*, Reuters (Feb. 11, 2019)
<https://www.reuters.com/article/us-money-taxes-1040form/your-money-the-irs-form-1040-looks-different-in-more-ways-than-one-idUSKCN1Q020E>

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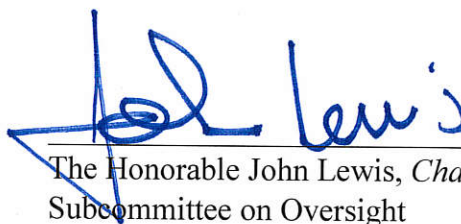
2. Please provide a description of: (a) the scope of the work performed, (b) any reports issued, and (c) the amount of any contracts.
3. It is possible that at least a single third party, working for IRS, may have had observers watch taxpayers as they worked through the forms to get a sense of their issues. If this is correct, please provide verbatim copies of the observers' notes as well as any additional comments or templates they provided to the IRS.
4. Please provide a copy of any and all documents and forms provided to the IRS by a third party related to the usability of the postcard and its schedules.
5. Please provide the written description of all findings or results given to the IRS by a third party with respect to the usability of the forms.
6. Please provide the name and title of any Treasury employee or official who was aware a third party was hired to review the usability of the postcard.
7. Please provide a description of what was done with the findings or results upon receipt.
8. Please explain why any and all third-party results were not shared with the public.

As always, we thank you, in advance, for your prompt attention to this matter.

Sincerely,



The Honorable Richard E. Neal, *Chairman*
Committee on Ways and Means



The Honorable John Lewis, *Chairman*
Subcommittee on Oversight