



November 5, 2025

The Honorable Scott Bessent  
Secretary, U.S. Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

Dear Secretary Bessent,

On behalf of the tax professional community, the undersigned associations - the National Association of Tax Professionals (NATP), National Association of Enrolled Agents (NAEA), National Society of Tax Professionals (NSTP) and National Society of Accountants (NSA) - write to share urgent concerns about the upcoming tax filing season. Tax professionals serve millions of taxpayers, and our ability to do so depends on clear guidance, reliable systems and strong support from Treasury and the IRS.

As the Treasury and the IRS prepare for tax season and work on implementing the One Big Beautiful Bill Act (OBBBA), we respectfully urge you to focus on the following priorities.

**1. Timely and clear guidance for OBBBA**

Practitioners and taxpayers need final regulations, notices and instructions issued well before filing opens. A lack of clear and timely guidance and final forms creates uncertainty, forces rushed software updates and raises the risk of taxpayer errors. We appreciate the focus Treasury is putting on OBBBA implementation and would like to emphasize how critical it is to receive clear guidance and final forms as soon as possible. Key OBBBA provisions include the deduction for qualified overtime compensation, qualified tips, and car loan interest. While we appreciate the regulations and other guidance that have already been proposed, we recognize that much more is needed to lower tax professional and taxpayer burden, increase return accuracy, and maximize the benefits of the law.

**2. Clarity on new legislation implementation**

If Congress passes tax changes late in the year, Treasury and the IRS must have plans in place to communicate and implement them without disrupting filing season. Tax professionals need clear instructions on many items, including transition rules, effective dates and catch-up deductions.

**3. Balanced enforcement**

We support compliance that is fair. Inconsistent or unclear audit and penalty guidance erodes trust. The IRS should be transparent about enforcement priorities and provide parameters for how OBBBA elections will be examined.

**4. Adequate funding and staffing for taxpayer service**

Resource allocation should prioritize taxpayer service. Call centers, walk-in offices and tax professionals' hotlines must be staffed to manage demand, including OBBBA-related questions.

Tax professionals depend on access to the IRS through phone lines, the Practitioner Priority Service and technical support. Adequate staffing and specialized training on OBBBA elections and accounting method changes are necessary.

#### **5. Technology readiness**

IRS systems such as e-file, transcript delivery, IRS.gov and ID.me must perform reliably during peak periods. Treasury support for modernization funding is vital as software vendors adapt to ongoing technology changes and OBBBA requirements.

#### **6. Security and data protection**

The IRS must maintain strong cybersecurity safeguards and provide clear communication if incidents occur. Systems that deliver taxpayer data should remain secure and accessible to taxpayers and their chosen tax preparer.

#### **7. Timely start and processing of returns and correspondence**

The filing season must begin on time, allowing taxpayers and tax professionals to plan and file without delay. Backlogs of returns and correspondence have harmed taxpayers in prior years. Practitioners need assurance that returns, amended returns and administrative adjustment requests tied to OBBBA elections will be processed promptly once filing begins.

#### **8. Stable tax forms and instructions**

Final forms and instructions must be available early. Frequent revisions disrupt software development and practitioner readiness. This includes updated Forms 1040 and 1120, Schedule K-1 instructions and any new attachments related to OBBBA.

#### **9. Practitioner services**

Investments in practitioner tools such as secure portals, bulk transcript retrieval and expanded online accounts would reduce IRS workload and improve taxpayer service.

Treasury and the IRS must also set a clear vision for modernization. A long-term plan with measurable goals should strengthen both internal systems and practitioner-facing tools. Modernization that improves communication and service will build confidence across the tax system. Tax professionals stand ready to work with Treasury and the IRS to help achieve that vision, support taxpayers and preserve trust in tax administration. We urge immediate action on these priorities and offer our ongoing collaboration.

Sincerely,

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