

January 8, 2026

The Honorable Nathaniel Moran
United States House of Representatives
1605 Longworth House Office Building
Washington, DC 20515

The Honorable Terri Sewell
United States House of Representatives
1035 Longworth House Office Building
Washington, DC 20515

Dear Representative Moran and Representative Sewell:

On behalf of the National Association of Enrolled Agents (NAEA) and the nearly 70,000 enrolled agents it represents, I am writing today to express our support for the *Taxpayer Due Process Enhancement Act* (H.R. 6506), which works to protect taxpayers' rights by ensuring that tax refunds are not unfairly withheld during disputes, guaranteeing that the Tax Court can fully review what taxpayers truly owe.

Under this legislation, the IRS will no longer be allowed to apply a taxpayer's annual overpayments to a taxpayer's disputed tax liability during collection proceedings. As you know, under the U.S. Supreme Court's *Commissioner v. Zuch* ruling, the IRS can currently apply a taxpayer's refunds from previous years to the taxpayer's current balance they owe the federal government, even if the taxpayer is disputing the balance before the Tax Court. The legislation you have introduced ensures Americans have a fair and open path to challenge the IRS. Furthermore, the bill expands the Tax Court's ability to review determinations and existing tax liabilities, allowing more taxpayers to resolve their tax disputes more quickly. For taxpayers and tax professionals, these are good things.

Another reason we support the legislation is that it will help taxpayers resolve their tax dispute cases and secure their refunds by removing unfair deadlines. When a taxpayer is undergoing collection proceedings, the statutory deadline for filing a claim for a refund will be held open to account for the pending collection proceeding. Currently, only three years are permitted, whether you are currently challenging a tax dispute before the court or not. Expanding this deadline will ensure that taxpayers won't have to worry about losing their refunds during the court process, making the court process less intimidating for American taxpayers.

We applaud your efforts, and NAEA has long advocated for creating an efficient, transparent, and taxpayer-centered tax administration system that provides clear rules for the benefit of both tax professionals and taxpayers. The *Taxpayer Due Process Enhancement Act* is a strong example of this approach because it prioritizes fairness and promotes greater accountability at the IRS.

NAEA looks forward to working with you to further advance this bipartisan legislation. Please do not hesitate to contact NAEA if we can be of any assistance.

Sincerely,



Jennifer MacMillan
President, NAEA