

April 25, 2018

The Honorable Orrin G. Hatch
Chairman
Committee on Finance
219 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Ron Wyden
Ranking Member
Committee on Finance
219 Dirksen Senate Office Building
Washington, DC 20510

Re: Charles P. Rettig, nominee for Commissioner of Internal Revenue, vice John A. Koskinen

Dear Chairman Hatch and Ranking Member Wyden:

On behalf of the National Association of Enrolled Agents (NAEA), which represents the interests of over 55,000 enrolled agents (EAs) nationwide, I write in support of Charles P. “Chuck” Rettig’s nomination for IRS Commissioner. EAs are tax experts, licensed by the Department of Treasury, subject to Circular 230 practice standards, and widely regarded as valued stakeholders in tax administration.

NAEA is a non-profit, non-partisan organization. We are the sole organization representing the interests of EAs. We value professional standards and ethical conduct. We also provide networking, educational opportunities, programs, and services that enable our members, primarily small business owners, to grow their practices and support common sense tax administration.

Mr. Rettig understands tax administration, as a practitioner in his own right, as someone who has contributed his time and expertise to its betterment, and as a member and ultimately chairman of the IRS Advisory Committee (IRSAC). During his three-year term on IRSAC, Mr. Rettig worked closely with IRS executives of all operating divisions. He had ultimate responsibility for providing private-sector solutions and delivering viable recommendations to each division. He also understands the significance of the agency’s mission, which ultimately is to provide top quality service to all taxpayers and apply the tax law evenhandedly.

EAs provide a full suite of services to taxpayers: tax advice, tax preparation, and post-filing advocacy. We serve millions of taxpayers and have a tremendous interest in an efficient and effective IRS. Mr. Rettig knows firsthand how important it is for taxpayers to get good advice and how important it is for the agency to provide timely, clear guidance. He has worked with EAs—NAEA members—in representing both businesses and individuals during litigation at the state and federal levels.

We are likely at a crossroads, between significant tax reform on the one hand and the opportunity for major tax administration reform on the other. Congress should take full advantage of this opportunity by moving the agency as far as possible from conversations that create a false choice between taxpayer service and enforcement. The agency needs to create and enforce a culture of service first and to develop a strategic mission shared by its many stakeholders—employees, congressional overseers, and tax professionals alike. Taxpayers have both rights and responsibilities and a service first culture can make the tax system fair and predictable for everyone.

Mr. Rettig worked his way up from modest beginnings. He also has given back charitably outside of the tax arena, particularly in organizations dedicated to America’s veterans. We are confident he will be a good fit within the agency and provide strong, thoughtful, decisive leadership. We support his nomination, encourage your swift

approval of that nomination, and look forward to working with him and the committee to address solutions and policies that improve tax administration.

Sincerely,

A handwritten signature in black ink, appearing to read "James R. Adelman". The signature is fluid and cursive, with a large initial "J" and "A".

James R. Adelman, EA
President
National Association of Enrolled Agents