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Statement on Behalf of
National Association of Enrolled Agents
At the National Taxpayer Advocate
Public Forum on IRS Future State
May 17, 2016

“Each and every taxpayer has a set of fundamental rights...when dealing with the IRS...[including] the right to retain an authorized representative of their choice to represent them in their dealings with IRS.”

[Taxpayer Bill of Rightsⁱ](#)

Good morning, Nina. My name is Bob Kerr and I have the privilege of speaking on behalf of the National Association of Enrolled Agents. Enrolled agents thank you for the invitation to take part in a public discussion focused on IRS Future State.

As the IRS moves forward with online accounts, which are an integral part of its Future State, it must include access by those with unrestricted rights to represent taxpayers in order for the strategy to be successful. The agency must find practical methods to authenticate practitioners and to authorize them to solve their clients' problems. A solution that omits practitioners fails to recognize many taxpayers benefit from representation because they (a) do not want to represent themselves, (b) recognize they are not proficient enough to represent themselves, or (c) are afraid to engage with IRS enforcement staff. A portal that faces taxpayers only will place represented taxpayers at a disadvantage, force practitioners to continue to be parked on phone lines, and significantly impede taxpayers' rights to be represented before the agency.

We urge the Internal Revenue Service to consider three important policies:

1. Develop robust individual and practitioner online accounts at the same time.
2. Allow Circular 230 practitioners to execute authorizations electronically and immediately represent those clients.

3. Allow the use of electronic signatures for all power of attorney and disclosure authorization forms.

Online Accounts for Taxpayers and Practitioners

In order to protect taxpayers' fundamental rights to representation and improve adoption for all groups, IRS should commit to developing a practitioner online account in conjunction with individual taxpayer accounts. The agency should to the extent possible phase-in similar capabilities across both accounts simultaneously. The states of [California](#) and [New York](#) are potential models for this approach.

Nina, you know the need for this access is not new. For instance, ETAAC in its 2014 report outlined capabilities for online accounts for individuals and practitioners

Recognizing resource restraints put on the agency, we urge the Service to phase capabilities across practitioner and taxpayer accounts rather than standing up each separately. We are deeply concerned IRS will launch an account for individual taxpayers and fail to follow through with a practitioner account, making it easy for taxpayers to pay balances the agency suggests are due while making it difficult (and expensive) for representatives—mired in a paper and phone process that takes weeks if not months—to pursue statutorily provided due process rights.

Practitioner Authentication and Authorization

As part of its development efforts for online IRS accounts, the IRS should include the ability for taxpayers and Circular 230 tax practitioners to execute and file authorizations electronically so that tax practitioners can immediately represent their clients and/or receive information on behalf of their clients.

Access to the practitioner online account should be limited for the foreseeable future to trusted individuals known to the agency and fully regulated under Circular 230. The agency, after careful study, might later consider the appropriateness of allowing individuals with limited practice rights to have equally limited access to practitioner accounts.

Electronic Signatures

Finally, IRS should move expeditiously to allow electronic signatures for the full family of power of attorney and disclosure authorization forms (Forms 2848 and 8821). Doing so would speed up considerably the process of resolving taxpayer account problems, saving time and money for both the taxpayer and the Service. IRS has laid the groundwork for establishing a universal policy on electronic signatures with Form 4506-T and its Income Verification Express Service (IVES). The requirements for this widely used form should be adopted across the board for all forms.

Electronic signatures provide a convenient option for individual taxpayers and small businesses to comply with our tax system's often complex requirements. Further, electronic signatures' identity verification requirements provide a level of security unavailable in ink signatures.

The IRS' future state is not a state in which one size fits all. Very few of the real challenges in tax administration are answered in such a fashion. Tax administration and taxpayers would benefit tremendously from a real conversation between the agency, which commendably is attempting to look over the horizon and provide reasonable and efficient taxpayer interaction, and practitioners, whose privilege and responsibility is to represent many of those taxpayers. We believe the agency must work with the Circular 230 practitioner community to break down the barriers slowing the agency's move toward online account resolution. Attorneys, EAs and CPAs are known, trusted professionals on whom IRS may reasonably rely to move forward its vision to improve tax administration and taxpayer service online.

ⁱ [The Right to Be Informed](#); [The Right to Quality Service](#); [The Right to Pay No More than the Correct Amount of Tax](#); [The Right to Challenge the IRS's Position and Be Heard](#); [The Right to Appeal an IRS Decision in an Independent Forum](#); [The Right to Finality](#); [The Right to Privacy](#); [The Right to Confidentiality](#); [The Right to Retain Representation](#); [The Right to a Fair and Just Tax System](#)