

November 18, 2021

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

Dear Commissioner Rettig:

During the 2021 filing season, the Internal Revenue Service (IRS) answered only 9% of incoming calls.<sup>1</sup> We recognize that during this time, the IRS saw a record high number of callers and new challenges due to the coronavirus pandemic. However, the downward trend began prior to the pandemic. For example, the percentage of calls answered fell from 32% in 2018 to 21% in 2020.<sup>2</sup> What's more, many callers wait on hold for hours, only to ultimately see their calls dropped, an action the IRS calls a "Courtesy Disconnect."<sup>3</sup> Such a troubling approach to dealing with taxpayers is not in-line with the Taxpayer Bill of Rights, which makes clear that taxpayers have a right to quality service.<sup>4</sup> Reasonable access to the IRS is essential to a fair and effective tax system.

Media reports are drawing attention to a service known as EnQ, which launched in 2016.<sup>5</sup> EnQ allows paid subscribers to jump to the front of the hold queue for the IRS phone lines. According to the company, this service reduces hold time for subscribers by up to 90%.<sup>6</sup> Plans start at about \$100 per month and run as much as \$300 per month. Although helpful for those who subscribe, EnQ's service creates a two-tiered system for taxpayers seeking to access assistance from the IRS. It also may exacerbate the poor response rates at the IRS it purports to address.

<sup>1</sup> TAXPAYER ADVOCATE, REVIEW OF THE 2021 FILING SEASON, [https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2021/06/JRC22\\_SAO\\_ReviewFiling.pdf](https://www.taxpayeradvocate.irs.gov/wp-content/uploads/2021/06/JRC22_SAO_ReviewFiling.pdf).

<sup>2</sup> *Id.*

<sup>3</sup> IRS, ACCOUNTS MANAGEMENT AND COMPLIANCE SERVICES OVERVIEW, [https://www.irs.gov/irm/part21/irm\\_21-001-001](https://www.irs.gov/irm/part21/irm_21-001-001).

<sup>4</sup> IRS, TAXPAYER BILL OF RIGHTS, <https://www.irs.gov/taxpayer-bill-of-rights#service>.

<sup>5</sup> Kristen A. Parillo, *IRS Looking Into Phone-Line-Jumping Service*, TAX NOTES, Nov. 5, 2021, available at <https://www.taxnotes.com/tax-notes-today-federal/tax-system-administration/irs-looking-phone-line-jumping-service/2021/11/05/7ckx6>; David Lazarus, *The IRS Can't Handle Taxpayers' Calls. This Firm Found A Way To Cash In*, LOS ANGELES TIMES, Oct. 5, 2021, available at <https://www.latimes.com/business/story/2021-10-05/column-tax-calls-irs-enq>; and Peter Reilly, *Should ENQ Get to Sell Spots In IRS Phone Queue*, FORBES, Feb. 21, 2016, available at <https://www.forbes.com/sites/peterreilly/2016/02/21/should-enq-get-to-sell-spots-in-irs-phone-queue/#4d5e419a20e8>.

<sup>6</sup> ENQ homepage, <https://callenq.com/about/>.

It is curious that in the time period since EnQ's robo-calls began flooding the IRS lines, the downward trend in calls answered at the IRS increased so dramatically. As such, we ask that you evaluate whether EnQ has negatively impacted the capacity of your phone systems. If it has, we ask that you consider all potentially applicable remedies, including 26 U.S. Code § 7212, which prohibits attempts to interfere with administration of internal revenue laws. Being able to call the IRS is a free, public service that should be available on an equal basis. Paying to receive preferential access to the IRS should not be permitted.

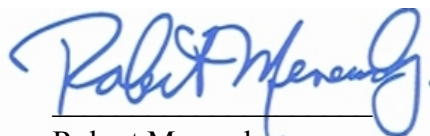
Finally, we ask that you take necessary action to dramatically improve the quality of service called for in the Taxpayer Bill of Rights. Hold times should be measured by minutes, not hours. The percentage of calls answered should be in the high double-digits, not the high single-digits. Improving service should be an utmost priority to the IRS.

Please keep us informed as you investigate this matter and consider your options. We stand by ready to assist, if needed. Thank you and we look forward to your response.

Sincerely,



Bill Cassidy, M.D.  
United States Senator



Robert Menendez  
United States Senator



Todd Young  
United States Senator



Mark Warner  
United States Senator

cc:

Inspector General J. Russell George, TIGTA