

Congress of the United States

Washington, DC 20515

Hon. Billy Long
Commissioner
U.S. Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20224

July 10, 2025

Dear Commissioner Long,

We are writing on behalf of our constituents regarding expedited processing for emergency cases involving severe financial hardship, especially amidst recently-exacerbated IRS staffing challenges.

Currently, the Internal Revenue Service (IRS) will only accept expedite requests from the Taxpayer Advocate Service (TAS) if the taxpayer can provide documentation of an immediate consequence. Acceptable documentation typically includes a notice of foreclosure, eviction, utility shutoff, or car repossession. TAS advises that the IRS will not accept past-due bills, nor will it accept notices of *intent* to foreclose or evict. By the time a constituent has the required hardship documentation to expedite their case, they typically have 30 days at most before they and their families face serious distress, including homelessness.

Once TAS receives the required financial hardship documentation and makes a recommendation to the IRS to expedite, there is currently no mechanism to ensure that the taxpayer's case is handled with urgency. For example, in a recent Maryland case, a single mother of three submitted hardship documentation to TAS in September 2024, but she did not receive her federal tax refund until February 2025. As you might imagine, our constituents in these particular cases do not have several months to wait for a check that is owed to them by the federal government. TAS explains that Case Advocates can ask the IRS to expedite a return for *pipeline* processing, but it cannot expedite the *systemic* processing of the return, which is generally 4-6 weeks. Even if a federal tax refund was issued in 4-6 weeks, which is sooner than many Marylanders in this situation have experienced, the refund would not reach the taxpayer soon enough to prevent the immediate consequence that the IRS requires before expediting the case in the first place.

Expedited processing for businesses is even more nebulous. We continue to hear from Maryland businesses which filed claims up to three years ago and are still awaiting a refund for

expenses promised by the Coronavirus Aid, Relief, and Economic Security (CARES) Act, and the American Rescue Plan Act (ARPA). Unfortunately, businesses that submitted proof of hardship, such as payroll documentation showing an inability to compensate employees or satisfy rent, have not seen quicker results than those without an expedited processing request.

We understand that recent IRS staffing challenges caused by the Trump Administration have made addressing emergency processing, among other issues, even more difficult. We would appreciate your working with National Taxpayer Advocate Erin M. Collins to review this process and advise how it can be improved. This should include the possibility of relaxing hardship documentation requirements and accelerating systemic processing for financial hardship cases. For example, it may help TAS to advocate for struggling taxpayers if it didn't need make a new expedite request every time a case moves between IRS departments. When it comes to protecting the most vulnerable among us, Americans deserve a tax system free from red tape.

Thank you for your consideration. We look forward to a response by July 31, 2025.

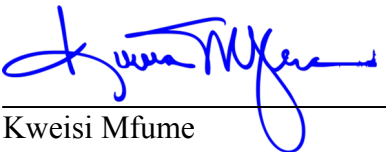
Sincerely,



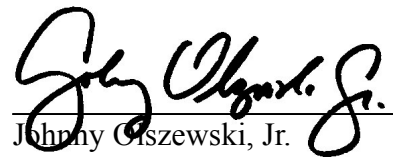
Chris Van Hollen
United States Senator



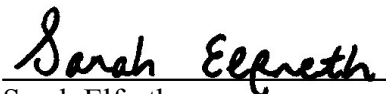
Angela Alsobrooks
United States Senator



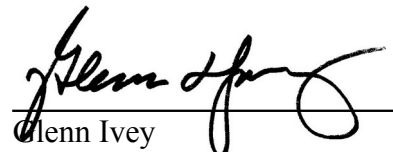
Kweisi Mfume
Member of Congress



Johnny Olszewski, Jr.
Member of Congress



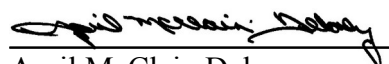
Sarah Elfreth
Member of Congress



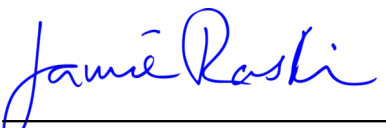
Glenn Ivey
Member of Congress



Steny H. Hoyer
Member of Congress



April McClain Delaney
Member of Congress



Jamie Raskin
Member of Congress