



COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

February 23, 2015

The Honorable Marco Rubio
United States Senate
Washington, DC 20510

Dear Senator Rubio:

I am responding to your letter dated February 11, 2015, about the availability of the printed version of Publication 17, *Your Federal Income Tax for Individuals*.

Generally, we no longer ship Publication 17 to Tax Forms Outlet Program (TFOP) locations because of its high printing and shipping costs. However, it is still available. Taxpayers can access Publication 17 online and as of this year, they can also download and view it for free on most e-readers and other mobile devices as an e-book. As you may know, Publication 17 is a summary of content included in other IRS publications, which are individually still available in print. Also, under the Tax Forms Outlet Program (TFOP), each TFOP location may order one reference copy of Publication 17.

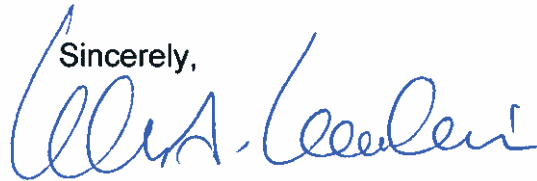
Decisions about the TFOP program are based in part on budget constraints. Recently, the agency's FY 2015 budget was cut by \$346 million from FY 2014, to \$10.9 billion. In fact, the total reduction from last year is actually closer to \$600 million when we count the \$250 million increase in mandated costs and inflation. All of our operations are affected by the difficult choices these budget cuts and increased responsibilities have forced us to make. While our budget is a factor, it's not the only consideration. Business decisions were made based on data and usage regarding IRS printing and web services data. We believe our current combination of printed products and web-available forms will best serve the greatest number of taxpayers.

We have also recognized the growing use of tax preparation software; more than 91 percent of taxpayers already use software to prepare their federal tax returns. In contrast, for every eight copies printed and shipped of the 2013 1040 EZ, only one was actually filed on paper. In recent years, more and more taxpayers go to IRS.gov to get the forms and publications they need. From May 2013 to April 2014, 89 percent of all downloads (106 million) from IRS.gov were current year tax products. IRS.gov continues to be the best way to get forms and publications. It's quick, easy and available at all times. Any current-year forms, instructions and publications can also be ordered (except Publication 17), from www.irs.gov/orderforms. Taxpayers with limited access to the internet can call 1-800-TAX-FORM (1-800-829-3676) to order.

As I noted, budget is not the only factor in our decision to make changes to the forms distribution program. As demands for printed forms continue to decline and more taxpayers choose to access forms using the web, we expect our service delivery model to continue to evolve in this direction.

I hope this information is helpful. If you have further questions, please contact me, or a member of your staff can contact Leonard Oursler, Director, Legislative Affairs, at (202) 317-6985.

Sincerely,

A handwritten signature in blue ink, appearing to read "John A. Koskinen". The signature is fluid and cursive, with a large initial "J" and "K".

John A. Koskinen