

United States Senate

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SMALL BUSINESS AND
ENTREPRENEURSHIP

February 11, 2015

The Honorable John Koskinen
Commissioner of Internal Revenue Service
U.S. Department of the Treasury
1500 Pennsylvania Avenue, N.W.
Washington, DC 20004

Dear Mr. Koskinen:

I am writing to you about the Internal Revenue Services' (IRS) elimination of the widely available printed version of Publication 17. It has come to my attention that this decision has seriously impacted my constituents' ability to properly file their tax returns and must be addressed immediately.

The IRS' "Taxpayer Bill of Rights" asserts that taxpayers have the right to be informed about how to comply with federal tax law. The IRS' Publication 17 document ensures this right by annually providing taxpayers with instructions on filing their taxes. Until this year, Publication 17 was offered in printed versions at libraries, post offices, taxpayer service offices, or even by mail at taxpayers' request at no cost. However, the IRS has abolished sending out the free printed version of this document to these places, as it transitions towards an electronic tax filing and instruction system. Additionally, the Government Printing Office does offer the option to order the document for a fee of \$23, but it is currently on back order.

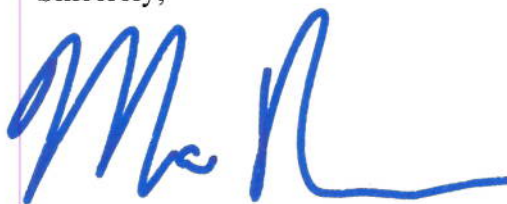
While filing taxes electronically is far more budget-friendly than printing long documents, the IRS is doing so at the cost of violating its self-proclaimed taxpayer rights. Publication 17 can still be accessed on the IRS' website, but such access is of little use to taxpayers without internet access or, additionally, access to a printer. Taxpayers who are seeking access to Publication 17 are doing so with the intent of paying their taxes; this move simply complicates tax compliance for those law abiding citizens who do not have online access.

I have heard from many Floridians largely affected by the lack of Publication 17 documents in print form this year. My office has received numerous calls and emails from constituents inquiring about access to the document, or needing help with their taxes now that Publication 17 is only accessible online. As such, I request that you report to my office immediately on your plans to assist taxpayers unfairly burdened by the lack of availability of Publication 17. I would like a report by February 18th, as Americans have already started to examine their tax returns

and should not be in threat of misfiling or missing a government imposed deadline due to the inability to access Publication 17.

I am aware that the IRS faces a reduction in its budgetary allocation due to sequestration. However, budget cuts require prioritization within your funding; ensuring that Americans can pay their taxes should be a higher priority. Making Publication 17 widely and easily accessible is of the utmost importance with the peak of the 2015 tax season upon us. Thank you and I look forward to your timely reply.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Marco Rubio', with a long horizontal flourish extending to the right.

Marco Rubio
United States Senator