Congress of the United States Washington, DC 20515

January 14, 2016

The Honorable John Koskinen Commissioner Internal Revenue Service 1111 Constitution Avenue, NW Washington, DC 20224

Dear Commissioner Koskinen:

We write to express our concerns over the Internal Revenue Service's (IRS) recent practice to no longer provide a reasonable supply of tax forms in its Taxpayer Assistance Centers. In anticipation of the 2015 tax filing season on January 19, 2016, many Montanans have learned that the IRS will no longer stock tax forms at its regional offices. During the 2014 tax filing season, more than 486,000 individual tax returns were filed by Montanans. Over 12 percent, or 60,195, of those individual returns were filed by paper.

Since much of Montana is rural and approximately 74,000 people do not have wired internet access, we have concerns that the IRS's new policy would unfairly disadvantage our constituents. As you know, rural America faces unique challenges due to its lack of connectivity, and Montana is disproportionately impacted since its elderly population over age 65 is over two-percent higher than the national average.³

While we applaud the IRS's efforts to reduce costs, we also encourage the agency to give careful consideration to the needs of rural America by providing a reasonable supply of tax forms in its six Montana Taxpayer Assistance Centers. Without this necessary change, tax forms could spend weeks in the mail and would delay the timely processing of much needed tax refunds in certain circumstances. By providing a supply of tax forms, consistent with demand in recent years, the IRS will better serve those who need it most since online resources are not sufficient alone.

¹ Internal Revenue Service. "2014 Data Book". Web Accessed. 13 January 2016. https://www.irs.gov/pub/irs-soi/14databk.pdf.

² Internal Revenue Service. "2014 Data Book". Web Accessed. 13 January 2016. https://www.irs.gov/pub/irs-soi/14databk.pdf.

³ U.S. Census. "State and County QuickFacts: Montana". Web Accessed. 13 January 2016. http://quickfacts.census.gov/qfd/states/30000.html

We urge the IRS to reconsider its policy and provide stock consistent with the demand from previous years in its rural Taxpayer Assistance Center locations. Thank you for your attention to this important matter, and we look forward to hearing from you.

Sincerely,

Steve Daines

U.S. Senator

Ryan Zinke

Member of Congress