

Congress of the United States

Washington, DC 20510

January 8, 2018

The Honorable Gene L. Dodaro
Comptroller General of the United States
United States Government Accountability Office
441 G Street, NW
Washington, DC 20548

Dear Comptroller Dodaro:

We write to request that the Government Accountability Office (GAO) assist us in providing oversight of the federal tax withholding tables incorporating the Conference Report to H.R. 1. The new tax law, enacted right before Congress adjourned last year, threatens to throw the 2018 tax year into disarray as American families struggle to comply with numerous new tax rules and provisions. For example, the new law repeals the personal and dependent exemptions, repeals most itemized deductions, and caps the deduction for state and local taxes at \$10,000. Taxpayers will confront a very different tax code in 2018, which will not result in all taxpayers receiving a tax cut.

We are concerned that the Department of Treasury will be under substantial pressure to make good on the promise by the President and various Administration officials that the new tax law will provide households with a \$4,000 tax cut.¹ Given that the Internal Revenue Service does not have an independent, nonpolitical Commissioner, we are concerned that Treasury, which oversees the formulation of these tables, may design the new withholding tables for the 2018 tax year in a manner that will result in millions of taxpayers being underwithheld in 2018 only to find they owe taxes when April 2019 comes around. IRS tables that withhold too little in taxes during the year will present a considerable problem and undue hardship for many families when they have to reconcile their taxes.

To assure Congress and the American public that there is no political influence in the formulation of IRS withholding tax tables, we ask that GAO review the revised withholding tables and determine whether they provide adequate withholding to protect millions of taxpayers from being surprised during the 2019 filing season. Thank you, in advance, for your prompt attention to our request.

¹ See for example, Heather Long, "The average American family will get \$4,000 from tax cuts, Trump team claims," *Washington Post*, October 16, 2017.

Sincerely,



Ron Wyden
Ranking Member
Committee on Finance, U.S. Senate

Sincerely,



Richard E. Neal
Ranking Member
Committee on Ways and Means,
U.S. House of Representatives