

**Nancy Remo, EA, MBA**  
**ANR Group | Los Angeles**  
**Oral Statement**  
**At the National Taxpayer Advocate**  
**Public Forum on IRS Future State**  
**August 22, 2016**

Good morning, Congressman Becerra and Ms. Olson. My name is Nancy Remo and I am pleased to take part in a discussion focused on IRS Future State both as an enrolled agent and as Mr. Becerra's constituent.

Time is short and I will focus on one issue only. Online accounts are—and should be—an important part of IRS's Future State. Taxpayers or their authorized representatives should be able to access taxpayer account information.

I understand IRS is focused today on providing direct taxpayer access, which with all due respect is a problem. The agency must provide equal access to practitioners—EAs, CPAs, and attorneys—and individual taxpayers. The agency must find practical methods to authenticate practitioners and to authorize them to solve their clients' problems.

Taxpayers benefit from representation because they:

- do not want to represent themselves
- recognize they are not proficient enough to represent themselves
- are afraid of IRS enforcement

At the risk of reminding two people who don't need reminded, taxpayers have a fundamental right to representation. A portal that faces taxpayers only will place represented taxpayers at a disadvantage, force practitioners to continue to be parked

on phone lines, and significantly impede taxpayers' rights to be represented before the agency.

EAs are deeply concerned IRS will launch an account for individual taxpayers and fail to follow through with a practitioner account, making it easy for taxpayers to pay balances the agency suggests are due while making it difficult (and expensive) for representatives—mired in a paper and phone process that takes weeks if not months—to pursue statutorily provided due process rights.

Further, I suggest the authentication IRS is using to allow taxpayers access to Get Transcript is too tight. Those without text-enabled cell phones in their own names cannot get access. Those without 10-digit telephone numbers cannot get access.

I strongly encourage IRS to:

- a. Develop individual and practitioner online accounts at the same time—possibly using California as a model.
- b. Allow Circular 230 practitioners to execute authorizations electronically and immediately represent those clients.

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To close, I thank you for encouraging a conversation between IRS and stakeholders. We all benefit from a real conversation between the agency and practitioners, whose privilege and responsibility is to represent many of those taxpayers. Everyone wins if IRS works with the Circular 230 practitioner community to break down barriers that a move toward online account resolution. Attorneys, EAs and CPAs are known, trusted professionals on whom IRS may reasonably rely to move forward its vision to improve tax administration and taxpayer service online.