Congress of the United States

Washington, DC 20515

October 28, 2026

The Honorable Scott Bessent
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

The Honorable Frank Bisignano
Chief Executive Officer
Internal Revenue Service
1111 Constitution Ave, NW
Washington, D.C. 20224

Dear Secretary Bessent and CEO Bisignano,

We write today to express our concerns regarding the Internal Revenue Service's (IRS) delayed release of data detailing the impact of H.R. 1, enacted in 2025, on Americans' taxes. Since July of 2026, the IRS has repeatedly postponed the release of this routine information, including information on the impact of the newly enacted deduction for tipped wages. This raises concerns that the data is being withheld from the public for political reasons due to the upcoming midterm elections.

It is equally important that Congress have access to this information to evaluate the performance of individual provisions of the tax code. Such data enables lawmakers to assess the success of enacted legislation, determine where statutory adjustments may be needed, and address any gaps or inconsistencies taxpayers may be experiencing with their returns.

As lawmakers representing our nation's most hospitality and service-industry-dependent economy, securing tax relief for tipped workers has been a longstanding bipartisan priority for the Nevada delegation. In August of 2025, we sent a letter to Secretary Bessent regarding implementation of the deduction for tipped income, and providing recommendations for its successful implementation and offering our offices as a resource. We remain committed to ensuring this policy succeeds, and obtaining accurate tax data is critical to guiding our continued oversight and support. Without access to the IRS's statistics, neither Congress nor the public can fully assess whether this deduction for tips is delivering the relief it was designed to provide.

This IRS data is especially critical now, as the 2026 midterm elections are underway. Voters deserve access to accurate, comprehensive data from the federal government detailing whether the policies passed during the previous Congress have been effective. Releasing this data is a fundamental demonstration of government transparency.

We therefore ask the IRS to clarify the cause of these delays and take the necessary steps to ensure the prompt release of any outstanding tax analyses. Please respond as soon as possible. Any further delay in the release of this information or in outlining a plan to do so flies in the face of the IRS's responsibility to Congress and to the American taxpayer.

Sincerely,

Catherine Cortez Masto
United States Senator

Jacky Rosen
United States Senator

Steven Horsford
Member of Congress

Susie Lee
Member of Congress

Dina Titus
Member of Congress