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United States Senate

November 17, 2023

The Honorable Daniel Werfel
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

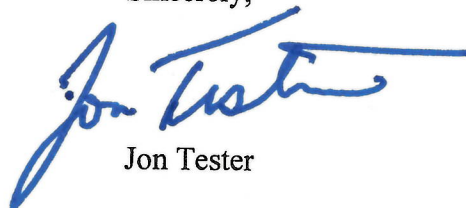
Dear Commissioner Werfel,

I write today to urge that you again delay implementation of the lower 1099-K reporting threshold. I have heard directly from Montanans and share their concerns with the impacts this reporting threshold would have on casual online sellers. If these burdensome requirements are allowed to take effect during the upcoming tax filing season, it will hurt folks in Montana and across the country.

The Government Accountability Office's recent report on tax enforcement highlighted the burden that this change will have on taxpayers, and the challenge that it will pose for the Internal Revenue Service (IRS). The report estimates the number of 1099-Ks that the IRS receives will more than triple, but highlights that the agency does not have a plan to analyze that data. The IRS should be focused on holding large corporations accountable, not on processing unnecessary, burdensome paperwork for casual online sellers.

I look forward to working with you to find a solution to prevent unnecessary burdens for individual taxpayers using online payment platforms.

Sincerely,



Jon Tester

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