

United States Senate

WASHINGTON, DC 20510

October 1, 2026

Mr. Frank J. Bisignano
Chief Executive Officer
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Dear Mr. Bisignano:

We write to urge you to drop the newly proposed citizenship and work authorization checkbox from the final version of the 2026 Form 1040. Adding this question for the first time in history appears to serve no legitimate tax administration purpose and risks increasing the tax gap by hundreds of billions of dollars.

The Internal Revenue Service (IRS) does not need this checkbox to collect taxes. Nonresidents already file Form 1040-NR, and the agency checks work authorization against Social Security Administration data.¹

Turning the 1040 into an immigration tracker actively sabotages voluntary tax compliance and undermines the IRS's core tax collection responsibilities. Public trust is already at a low point after the IRS illegally handed over the private data of more than 42,000 taxpayers to Immigration and Customs Enforcement (ICE).² Putting this question on the front page of the Form 1040 will only discourage people from filing altogether.

This is a multi-billion-dollar mistake at a time when our national debt is pushing \$40 trillion.³ The Yale Budget Lab estimates that weaponizing tax filing could cost the federal government \$313 billion over the next decade and endanger the \$66 billion that unauthorized workers currently pay in taxes each year.⁴

Additionally, we want to know when the Treasury Department will publish the IRS's updated tax gap estimates or projections, which should be a key focus of any IRS leader. Former Commissioner Werfel committed to releasing these annually, yet recent reporting indicates that the IRS is deliberately sitting on the data.⁵ The IRS released its last tax gap report in October 2024, which projected the tax gap for tax year 2022 was nearly \$700 billion per year, even though it omitted perhaps the largest parts of the tax gap attributable to corporate income tax, income from flow-through entities, foreign activities, and digital assets.⁶

¹ <https://www.irs.gov/tax-professionals/eitc-central/handling-processing-errors>

² <https://democracyforward.org/news/press-releases/appeals-court-upholds-order-blocking-irs-from-sharing-taxpayer-data-with-ice>

³ <https://www.crfb.org/press-releases/gross-national-debt-reaches-40-trillion>

⁴ <https://budgetlab.yale.edu/research/potential-impact-irs-ice-data-sharing-tax-compliance>

⁵ <https://www.irs.gov/statistics/irs-the-tax-gap>; <https://www.nytimes.com/2026/09/16/business/trump-irs-tax-gap.html>

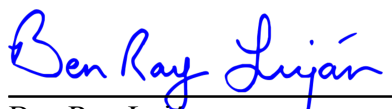
An updated report covering the 2023 tax year was scheduled to be released in the fall of 2025. The report is now almost a year late.

Please answer the following questions by October 22, 2026:

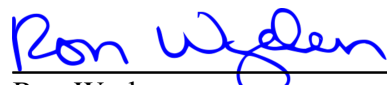
1. Whether the IRS will remove the costly new checkbox, and if not:
 - a. Whether this change was directly or indirectly directed by the White House, and if so, provide a copy of any such communications?
 - b. Whether any change in tax law requires the IRS to add this checkbox?
 - c. Whether the IRS considered the negative impact on voluntary tax compliance and the tax gap before proposing to add this checkbox?
 - d. What is the IRS's estimate of the effect of this change on voluntary tax compliance and the tax gap?
2. When will the IRS publish an updated estimate or projection of the tax gap?
3. Will the next tax gap report cover tax year 2024, as the IRS promised, or will it focus on 2023?
4. Will the next tax gap report cover the tax gap attributable to pass-throughs, corporations, offshore avoidance, and digital assets?

We expect your timely response.

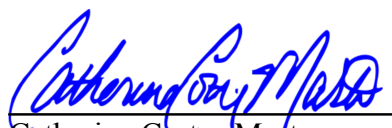
Sincerely,



Ben Ray Lujan
United States Senator



Ron Wyden
United States Senator
Ranking Member, Committee
on Finance

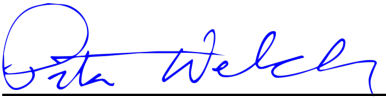


Catherine Cortez Masto
United States Senator



Alex Padilla
United States Senator

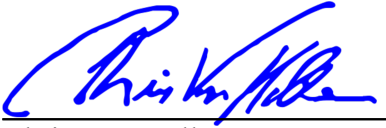
6 <https://www.irs.gov/pub/irs-pdf/p6031.pdf> ("the projections cannot fully represent noncompliance in some components of the tax system, particularly as relates to corporation income tax, income from flow-through entities, foreign or illegal activities, and digital assets.").

A blue ink signature of Peter Welch, written in a cursive style, positioned above a horizontal line.

Peter Welch
United States Senator

A blue ink signature of Martin Heinrich, written in a cursive style, positioned above a horizontal line.

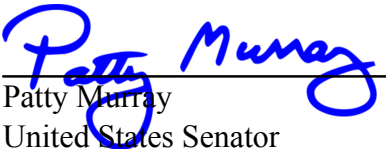
Martin Heinrich
United States Senator

A blue ink signature of Chris Van Hollen, written in a cursive style, positioned above a horizontal line.

Chris Van Hollen
United States Senator

A blue ink signature of Jacky Rosen, written in a cursive style, positioned above a horizontal line.

Jacky Rosen
United States Senator

A blue ink signature of Patty Murray, written in a cursive style, positioned above a horizontal line.

Patty Murray
United States Senator

A blue ink signature of Cory A. Booker, written in a cursive style, positioned above a horizontal line.

Cory A. Booker
United States Senator

A blue ink signature of Elizabeth Warren, written in a cursive style, positioned above a horizontal line.

Elizabeth Warren
United States Senator