

# United States Senate

WASHINGTON, DC 20510

August 21, 2024

The Honorable Daniel Werfel  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue NW  
Washington, DC 20224

Dear Commissioner Werfel,

I write to express concern on behalf of Georgians who are reportedly experiencing issues related to the Internal Revenue Service due to the significant problems with the United States Postal Service in Georgia.

As you may be aware, throughout the past few months, mail service performance in Georgia has been abysmal following network changes made by USPS leadership in the implementation of the Delivering for America strategic plan. The most recent data from the Postal Regulatory Commission found that service performance in Georgia was the worst of any state in the nation during Fiscal Year 2024 Quarter 2, at 63.70 percent on time for first class single piece mail.<sup>1</sup> The target set by USPS is 93 percent and the national average 86.8 percent.

I have maintained relentless pressure on USPS management to fully resolve the disastrous performance failures that continue to impact Georgians, but I continue to hear from families and businesses about the difficulties they continue to face sending and receiving their mail. Notably, many of the issues raised by my constituents impact their interactions with the IRS.

Constituents have notified my office they are being charged penalties and interest fees on late or missing filings and payments that they mailed to the IRS via USPS. These tax filings are not arriving by statutory deadlines due to ongoing USPS performance issues and some filings even remain unaccounted for. Additionally, many of my constituents continue to experience financial hardship as a result of tax refund processing delays arising from ongoing problems with USPS management in Georgia. As such, I respectfully request that you consider the following commitments, to the extent they are within your authority:

1. Will you commit to waiving penalties and interest fees incurred directly as a result to USPS delays?
2. As interest is continually assessed on outstanding balances, taxpayers become frustrated and concerned for their financial stability. For taxpayers with interest and penalties caused by the USPS delays, will you commit to adjusting taxpayer accounts in a timely manner so that interest and penalties do not accumulate and cause additional distress and confusion?

---

<sup>1</sup> <https://www.uspsaig.gov/focus-areas/service-performance>. Accessed July 18, 2024.

3. Will you commit to escalating the processing of tax refunds for paper filers who have been impacted by USPS delays?
4. Many taxpayer records are currently unaccounted for and very likely lost in the mail. How will the IRS work with USPS to reconcile the physical location of these missing records? Finding and securing these filings are imperative for privacy and security reasons as tax returns contain personal identifiable information along with sensitive financial information.

Thank you for your attention to the significant postal issues that Georgians are experiencing, and I urge you to consider the impact on IRS processes and take any necessary steps to account for the delayed and missing communications. I respectfully request a response by September 16th.

Sincerely,



---

Jon Ossoff  
United States Senator