

## The Family and Small Business Taxpayer Protection Act

Americans deserve a government that's accountable and that works for them—not one that targets them.

Republicans are blocking the Biden Administration from unleashing 87,000 new IRS agents to go after families and small businesses and their unprecedented increase in IRS audits. The "Family and Small Business Taxpayer Protection" Act rescinds all new IRS funding for squeezing middle-class families and small businesses, while enhancing the services Americans expect to receive from their government. The IRS should be focused on providing quality service to taxpayers, not targeting them.

Republicans in Congress successfully led major reforms at the IRS with the bipartisan Taxpayer First Act, signed it into law in 2019. Democrats have abandoned those reforms, opting to supercharge the IRS with a massive infusion of \$80 billion in funding on top of a \$12 billion annual IRS budget. Republicans want an IRS that works for taxpayers; Democrats want an IRS that works against them.

## **Key Themes:**

- Democrats voted to supercharge the IRS with a massive infusion of taxpayer dollars focused on IRS enforcement and the hiring of 87,000 new IRS agents to squeeze American taxpayers.
- Republicans fought for guardrails to protect middle and lower-income taxpayers from increased audit scrutiny Democrats rejected these protections.
- According to CBO, Democrats' supercharged IRS will cause audit rates to "rise for all taxpayers" and a conservative analysis shows that returning audit rates to 2010 levels would mean 1.2 million more audits with over 700,000 of those falling on taxpayers making \$75,000 or less.
- Democrats have long used the IRS and the tax code as a political weapon and will lead to more IRS abuses like those we've seen in the past:
  - o Targeting of Tea Party and conservative groups during the Obama Administration.
  - o Seeking a bank surveillance scheme on all American bank accounts.
  - o Massive leak of information to ProPublica used to support Democrat causes.
  - Unleashing a dangerous new political weapon through the public release of the former President's private tax returns.
- Americans deserve a government that's accountable and one that works FOR them, not AGAINST them. Rescinding funding for 87,000 new IRS agents is a great first step in the right direction.