

# IRS Commissioner Asks Congress to Overturn Loving

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Following a report by the US Government Accountability Office (GAO) that criticized the Internal Revenue Service (IRS) for failing to protect taxpayer financial information from cybersecurity threats, IRS Commissioner John Koskinen has requested that US Congress give the IRS the power to license tax preparers. Prior efforts by the IRS to regulate paid tax preparers by forcing them to pass a competency exam and meet continuing education requirements had been struck down in a 2013 federal district court decision which was later affirmed unanimously by the US District Court for the District of Columbia in *Loving v. IRS*, 742 F.3d 1013 (DC Cir. 2014).

Having failed to achieve its goal in court, in 2014 the IRS turned to Capitol Hill to grant it the authority to enforce nationwide certification requirements on independent tax return preparers. Imposing competency requirements on tax return preparers is an idea supported not only by the IRS but also by National Taxpayer Advocate Nina E. Olsen and other tax policy leaders. Proponents have long argued that government regulations are needed to address ineptitude among “mom-and-pop” tax preparers and unscrupulousness among other preparers who take advantage of uninformed taxpayers. Efforts to pass the legislation in Congress, however, had stalled.

Now, Commissioner Koskinen is using the recently issued GAO report to renew the

push to established minimum standards for tax preparers. It would seem unlikely, however, that these new efforts will bear any fruit.

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