



To: Members of the House Committee on Ways and Means
From: National Taxpayers Union
Date: December 9, 2025
Subject: NTU's views on the December 10 Markup

I. Introduction

On behalf of National Taxpayers Union, the nation's oldest taxpayer advocacy organization, we write to express our views on legislation slated for consideration before the House Committee on Ways and Means on December 10, 2025. NTU applauds the Committee for your continued efforts to advance proposals that protect the interests of taxpayers and uphold free-market principles.

II. Legislation

NTU is proud to support the following bills at the Committee's markup and encourages all members to move them to the House floor for further consideration.

The AGOA Extension Act

The AGOA Extension Act would provide for duty-free treatment for many imports from eligible countries in Africa through December 31, 2028. This win-win bill would help secure affordable supplies of goods desired by Americans, including rare earth minerals that are increasingly needed by U.S. manufacturers. This bill would strengthen U.S. economic ties in the region, encourage economic growth, and promote new export opportunities for American producers.

The Haiti Economic Lift Program Extension Act

This legislation extends trade benefits for many textile and apparel products produced in Haiti from 2025 to 2035. This ensures American consumers will continue having access to a wide range of duty-free products while promoting economic growth in the Caribbean nation.

H.R. 2716, the Ending Improper Payments to Deceased People Act

This legislation would save federal taxpayer dollars by curbing erroneous payments to people who have passed away. Improper payments through federal programs have been a persistent problem, costing taxpayers billions of dollars every year. In 2023 alone, the federal government sent \$1.3 billion to dead people. This legislation would permanently amend the Social Security Act to allow the Social Security Administration to share the Death Master File with the Treasury Department's Do Not Pay system. This small, albeit powerful, reform would significantly curb the government's ability to make improper payments to deceased individuals in the future.

The Taxpayer Due Process Enhancement Act

This legislation would strengthen taxpayer rights in collection due process cases. In these cases, taxpayers can contest the collection of taxes before the government takes the money. The recent Supreme Court case *Commissioner v. Zuch* exposed a critical due process flaw when the IRS simply applied the taxpayer's refunds from prior years to the contested tax liability, bringing the tax due balance to zero and therefore depriving the Tax Court of jurisdiction over the case. Should the taxpayer wish to file for a credit refund, they must do so within a limited period which may have passed while the case is still in court. This bill includes a number of changes that would protect taxpayers' due process rights, including prohibiting the IRS from applying prior years' refunds to liabilities in dispute, expanding the Tax Court's jurisdiction to refund suits, and suspending the period of limitations for filing a refund claim for taxpayers requesting a collection due process hearing.

H.R. 6495, the Taxpayer Notification and Privacy Act

This legislation would create additional protections for taxpayers by imposing new transparency requirements on the Internal Revenue Service (IRS). Currently, the IRS is required to notify taxpayers before contacting third parties such as banks or employers when investigating whether or not a person owes taxes. Yet, taxpayers are not informed about what specific information is being sought. This lack of transparency can inadvertently harm the reputations of individuals and businesses. This reform would compel the IRS to disclose what information it plans to request and which third parties it intends to contact. Taxpayers would then have 45 days to provide that information directly to the IRS, reducing the need for third-party inquiries that carry reputational costs.

III. Conclusion

Our country's fiscal trajectory remains unsustainable. Our deficits hover near \$2 trillion annually, and interest on the national debt already consumes about 13% of the entire U.S. federal budget. Against this backdrop, it's more important than ever that lawmakers take proactive steps to protect the interests of taxpayers. The solutions offered at this markup represent practical, common sense reforms that will curb wasteful spending and ensure taxpayers are treated with the consideration and respect they deserve. Should you have any questions about the recommendations in this memo, please do not hesitate to reach out to Alexander Ciccone (aciccone@ntu.org)