

United States Senate

WASHINGTON, DC 20510

December 20, 2017

David Kautter
Acting Commissioner
Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20224

Dear Commissioner Kautter:

I write you following the recent passage of the *Tax Cuts and Jobs Act*, a historic piece of legislation that will reform the United States Internal Revenue Code with the aim to provide much-needed tax relief to the middle class and improve the ability of domestic businesses to compete in the global economy.

In order to realize these important reforms, particularly those affecting working individuals who bring home a paycheck every month, the IRS must take immediate action to update the relevant guidance documents for employers that are necessary for the administration of payroll in compliance with federal law. Along these lines, I was pleased to see the IRS issue a statement on December 13 indicating that the organization is already “taking initial steps to prepare guidance on withholding for 2018.”

On behalf of the hard-working Americans across the nation who are eager to see their paychecks reflect the benefits of this historic legislation, I request that you expedite any requisite updates to the relevant guidance on withholding.

As the IRS proceeds with such updates, please keep me apprised of the process so that I may relay to my constituents what they ought to expect in the coming year and when to expect it. In particular, please provide me the plan for administering the new tax law changes, including your planned implementation dates for sending employers the new guidance documents on withholding. I appreciate your help in this matter.

Sincerely,



Rob Portman
United States Senator