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Debt Ceiling Deal's Cuts to IRS Funding Bring the IRS Funding Cliff Closer: Appropriators Should Not Compound Harm

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The deal to avoid US default by suspending the debt limit until January 1, 2025 cut IRS funding by $21.39 billion. That will effectively come out of funds that the Inflation Reduction Act ("IRA") provided to the IRS to rebuild and transform service and compliance after a decade of severe cuts to its funding.[1] The Administration has some ability to determine when those cuts will have impacts on IRS activities but can only do so much to delay the damage.

The deal also caps non-defense discretionary ("NDD") spending for FY2024 and FY2025 and sets non-binding targets for total discretionary spending for FY2026 to FY2029. How lawmakers choose to implement the FY2024 and FY2025 caps through the annual appropriations process, and whether they implement the FY2026 to FY2029 targets, could further impact IRS funding and activities.

Lawmakers who demanded cuts to IRS funding in the debt ceiling deal – and who propose even more cuts in FY2024 appropriations – say they are concerned about our nation's fiscal future. But Congressional Budget Office estimates show that IRS funding cuts cost more than they save. IRS funding cuts increase deficits by undermining efforts to ensure that the largest corporations and highest-income Americans pay the taxes that they already owe under the law.

This paper describes the mechanics of the deal and recommends that lawmakers:

1. **Appropriate IRS funds for FY2024 at the levels requested by the Biden budget.** This is a modest level that roughly keeps pace with inflation and population growth and is sufficient merely to *maintain* core operations funded by appropriations.[2] At the very least, IRS appropriations overall and for enforcement specifically should not shrink in inflation-adjusted terms relative to FY2022 levels and should not lose further ground relative to other NDD spending.
2. **Preserve the remaining IRA mandatory money**. If lawmakers set IRS base appropriations below levels needed to maintain core operations, the agency may be forced to use the IRA's mandatory money to fill holes in base funding, which would

[1] For discussion of the funding cuts between 2010 and 2021, *see, e.g.*, Internal Revenue Service, Internal Revenue Service Inflation Reduction Act Strategic Operating Plan, at 7 (Apr. 5, 2023); Chuck Marr, Sam Washington, Samantha Jacoby, & David Reich, Center on Budget and Policy Priorities, *Rebuilding IRS Would Reduce Tax Gap, Help Replenish Depleted Revenue Base* (rev. Dec. 16, 2022); Paul Kiel & Jesse Eisinger, *How the IRS Was Gutted*, ProPublica (Dec. 11, 2018); Mike Kaercher, The Tax Law Center at NYU Law, *Cracks in the System: The Consequences of Underfunding the IRS* (Apr. 15, 2022); Mike Kaercher, The Tax Law Center at NYU Law, *Congress Should Act Now to Invest In a Fairer Tax System* (Jul. 29, 2022).

[2] "Steady-state operations" or "core operations" in this piece refer to all IRS activities funded through discretionary appropriations, not just activities funded through the "operations support" budget account.

amount to even larger cuts to the IRA's IRS funding than under the debt ceiling deal. Lawmakers also should not make any further outright cuts to the IRA mandatory money for the IRS.

3. **By the end of 2025, when the next major tax legislation is likely, address the cliff in IRS funding.** The debt ceiling deal means that the IRS will run out of IRA mandatory funds more quickly, and that funding cliff will have operational impacts well before the funding entirely runs out. Addressing the cliff can no longer be left to later in the decade.

Instead of mitigating the damage, the House Financial Services FY2024 appropriations bill proposes compounding it by cutting IRS base appropriations even more harshly than the deal cuts NDD spending after adjusting for inflation. Specifically, the bill proposes cutting IRS appropriations in FY2024 by $1.1 billion from FY2023 nominal levels. This means that IRS appropriations would face even deeper inflation-adjusted cuts than overall NDD spending will face under the deal.

All the bill's cuts to IRS funding would come out of enforcement, the part of the IRS budget that ensures that filers pay the taxes that they already owe under the law. The bill would also prevent the IRS from offering Americans a free and easy option for electronically filing their taxes.[3]

I. Mechanics of the Debt Ceiling Deal and Impacts on IRS Funding

Before the debt ceiling deal, the IRS had two main funding streams to finance its operations:

1. **Annual "base" appropriations.** The IRS receives funding appropriations each year as part of the annual budget for NDD spending. But between FY2010 and FY2022, lawmakers cut appropriations for the IRS in inflation-adjusted terms[4] by about 23% overall and by about 28% for its enforcement activities. At the same time, Congress gave the IRS added responsibilities including delivering pandemic aid. This led to backlogs in basic return processing, an inability to answer enough calls from filers, and plummeting audit rates on the largest businesses and highest-income filers.[5]
2. **Inflation Reduction Act mandatory funding.** To rebuild and transform taxpayer service and ensure that high-income filers and large corporations pay the taxes that they owe, the IRA provided the IRS $79.41 billion to be spent through the end of 2031. IRA funds supplement annual base appropriations. The Congressional Budget Office ("CBO") estimated that the IRA funds would raise a net $180.4 billion between 2022 and 2031 due

[3] For discussion of this program, *see* David Kamin and Mike Kaercher, *Finally, Americans could soon 'direct file' taxes online without a middleman*, The Hill (May 25, 2023).

[4] This paper applies to the IRS budget a measure of inflation that accounts for the fact that employment costs and other costs that the IRS faces grow at different rates. Specifically, following CBO's general approach to adjusting IRS budget projections for inflation, our overall deflator uses both the Employment Cost Index (ECI) and a Chain Weight GDP price deflator. Based on figures provided by the Senate Budget Committee, we assume that overall, between 2023 and 2031 the IRS faces 33% growth in costs overall (with 39% growth in employment costs, and 18% growth in other costs over the period). We use a comparable deflator for FY2010-FY2022 as well.

[5] Marr et al., *supra* note 1.

to increased collections of tax already owed.[6] Unlike annual appropriations, which are funds for the agency in a specific fiscal year, the IRS can choose when to spend the IRA funds through 2031. Any IRA funds that the IRS does not use by FY2031 are no longer available to the IRS.[7] Before the debt limit deal, the IRS developed a Strategic Operating Plan ("SOP"), which explained how it would spend the IRA funding between FY2023 and FY2031.[8] The timelines for spending in the SOP reflect the IRS's needs and priorities, as well as the practicalities involved in implementing programs.[9]

The debt ceiling deal will effectively cut $21.39 billion from the IRA mandatory funding for the IRS. The Administration has some discretion to determine when those cuts will affect IRS activities, but Part II explains that it can only do so much to delay their damaging impacts. The deal also places caps on total NDD funding for FY2024 and FY2025 and sets non-binding targets for total discretionary spending for FY2026 to FY2029.[10] Whether and how lawmakers choose to implement these overall caps and targets, and how lawmakers allocate the cuts to specific programs through the annual appropriations process, will also impact IRS funding and operations.

Four features of the deal produce this result:

***First*, the legislation that suspends the debt limit, the Fiscal Responsibility Act ("FRA"), signed on June 3, 2023, immediately cuts $1.39 billion of the mandatory funding provided to the IRS by the IRA.**[11] This is approximately the amount of IRA funding that the SOP allocates for enforcement in FY2024,[12] but as explained further below, the Administration can ensure that these cuts do not affect planned FY2024 IRS operations.

***Second*, the FRA sets statutory caps for total NDD spending for FY2024 and FY2025, and sets non-binding targets for overall discretionary spending for FY2026 to FY2029.** Specifically, the statutory caps will roughly freeze NDD spending in nominal terms between FY2023 and FY2024 and nominally increase total NDD spending by about 1% between FY2024

[6] Congressional Budget Office, *Additional Information About Increased Enforcement by the Internal Revenue Service* (Aug. 25, 2022).

[7] Inflation Reduction Act § 10301.

[8] Strategic Operating Plan, *supra* note 1. The SOP includes precise estimated obligations through 2024 but explains only generally how funds will be spent later in the decade. *Id.* at 131.

[9] *See generally* Strategic Operating Plan, *supra* note 1.

[10] *See* Fiscal Responsibility Act § 101(a)(2) (caps on NDD for FY2024 and FY2025); *see also id.* § 101(f) (targets for discretionary spending for FY2026 to FY2029).

[11] Fiscal Responsibility Act § 251.

[12] The SOP estimates enforcement obligations of $1.41 billion for FY2024. Strategic Operating Plan, *supra* note 1, at 131.

and FY2025.[13] For FY2026 to FY2029, the deal's non-binding targets, if followed, would limit the growth of total discretionary spending to about 1% per year.[14]

Freezing NDD spending between FY2023 and FY2024, and only increasing spending by 1% in nominal terms in each year thereafter, would *cut* NDD spending in inflation-adjusted terms (because inflation is typically higher than 1% per year, and has been much higher recently). To implement the caps for FY2024 and FY2025, lawmakers will have to decide whether all NDD programs face the same real cuts, or whether some face larger cuts while others are protected from cuts. If lawmakers choose to follow the non-binding targets for FY2026 to FY2029, they will have to make similar choices. Part II shows that how IRS base funding fares in the appropriations process is one of the key decisions lawmakers face going forward.

***Third*, lawmakers struck a "side deal" to the FRA.[15] While the side deal has not yet been adopted into law, it will effectively involve additional cuts of about $20 billion of IRS mandatory funding provided by the IRA.** The mechanics of the FRA, and the side-deal struck by lawmakers, will allow these cuts to the IRA's IRS funding to reduce, by the same total amount, the real cuts to other NDD funding that would otherwise be required under the 1% cap. Specifically, the side deal will mean that, effectively, $10 billion of cuts to IRS funding will be used to protect NDD programs at other agencies from deeper real cuts in FY2024, and $10 billion of cuts to IRS funding will be used to protect other NDD in FY2025.

This $20 billion in cuts to IRS funding under the side-deal is about a quarter of the total funding provided to the IRS by the IRA and will, as discussed in more detail below, mean that the IRS will run out of IRA funds earlier than it would have before the deal.

***Fourth*, while the FRA and the side deal reduce total IRA funding, the Administration has the discretion to determine when to spend remaining IRA funds through 2031.** The Administration has stated that it will continue to follow the SOP for spending these funds in early years.[16] This suggests that operationally, the Administration will treat cuts in IRS funding resulting from the FRA and side deal as effectively zeroing out what it would have spent of the IRA money in 2030 and 2031. Part II explains that the harm from these cuts and the cliff midway through 2030 will likely be felt sooner.

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[13] These figures account for agreed-upon adjustments to "supplement NDD appropriations in ways that are consistent with meeting the [FRA's] statutory caps," including certain changes in mandatory programs (CHIMPs), IRS and other funding recissions, and emergency designations. *See* David Reich, Center on Budget and Policy Priorities, *Debt Ceiling Deal Squeezes Non-Defense Appropriations, Even With Agreed-Upon Adjustments* (Jun. 21, 2023).

[14] Fiscal Responsibility Act § 101(a), (f).

[15] Doug Sword & Cady Stanton, *Senate Approves Debt Limit Deal, IRS Clawbacks*, Tax Notes Today Federal (Jun. 2, 2023); Asha Glover, *$20B IRS Funding Cut Necessary, House Tax Chair Says*, Law360 (May 30, 2023); Jim Tankersley & Alan Rappeport, *New Details in Debt Limit Deal: Where $136 Billion in Cuts Will Come From*, New York Times (June 2, 2023).

[16] Naomi Jagoda & Chris Cioffi, *Debt-Limit Deal Speeds Up Fight for Additional IRS Funds*, Bloomberg Daily Tax Report (May 31, 2023).

II. A Looming Funding Cliff that Lawmakers Should Address in 2025

In the next several years, the IRS can and should continue to follow the ambitious transformation plan laid out in the SOP. The speed at which the IRS improves service and compliance will initially be limited primarily by its current depleted state. Before the IRA, the IRS had lost a large portion of its staff, including more than 40% of all auditors experienced enough to review the most complex returns of large businesses and high net worth individuals.[17] Such losses limit how quickly the IRS can hire and train new staff without substantially reducing service and compliance activities: staff involved in hiring and training will have to divert their attention from that work. This is why, under the SOP, the IRS's spending of the IRA funds ramps up over time, and only about 4% of the original funding will be spent by the end of FY2023.[18]

If the IRS continues to transform service and compliance at the rate set out in the SOP, then the $21.39 billion in cuts from the IRA money will mean that the IRS will run out of IRA funds more quickly – partway through 2030 – and will not be able to deliver all the improvements in service and compliance that are set out in the SOP. If not addressed, total IRS funding (including both IRA funds and base appropriations) will be cut by about 42% between 2029 (the final year with IRA funds fully available) and 2031, after adjusting for inflation.[19]

Before the debt ceiling deal, the IRS mandatory money was available only through 2031, meaning a similarly large cliff in IRS funding at the end of 2031 that lawmakers would have had to address, or risk reversing service and compliance improvements achieved meanwhile. This is why the Administration's most recent budget, released before the debt ceiling deal, requested $11.8 billion in 2032 and $12.3 billion in 2033 in mandatory funding to support an extension of IRA-funded activities.[20] Legislation to address that cliff could have plausibly been left until later in the decade had the debt ceiling deal not cut IRS funding.

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[17] The number of realized full-time equivalent revenue agent positions declined from 13,879 in 2010 to 8,321 in 2021. *See* Internal Revenue Service Databook, 2010, Pub. 55B, at 67, Table 30; Internal Revenue Service Databook, 2022, Pub. 55-B, at 73, Table 32; *see also* Chuck Marr, Sam Washington, Samantha Jacoby, & David Reich, *supra* note 1. The number had increased slightly by 2022, to 8,566 (38% decrease since 2010). IRS Databook, 2022, at 73.

[18] Strategic Operating Plan, *supra* note 8, at 131; Congressional Budget Office, *The Effects of Increased Funding for the IRS* (Sept. 2, 2021).

[19] To assess the impact of the debt ceiling deal throughout this paper, we use the following assumptions for pre-deal IRS appropriations and IRA spending.

For IRS appropriations, we assume the President's Budget request for FY2024. We assume IRS appropriations at FY2022 inflation-adjusted levels between 2025 and 2031. We aim to be consistent with the funding levels that the SOP assumes must be maintained to avoid repurposing IRA funds for "steady-state operations" that are typically funded through appropriations. *See* Strategic Operating Plan, *supra* n.1, at 3, 128-30.

For IRA spending, we assume the levels set out in the SOP for FY2023 and FY2024. For FY2025 and beyond, we apply the percentage of the FY2025 to FY2031 projected outlays that the CBO allocated to each of these fiscal years in Congressional Budget Office, *Estimated Budgetary Effects of H.R. 5376, the Inflation Reduction Act of 2022*, at 5 (rev. Aug. 5, 2022) to the IRA funds remaining.

[20] White House, Office of Mgmt. & Budget, Budget of the US Government, Fiscal Year 2024, Detailed Budget Estimates by Agency (Treasury), at 994 (Mar. 9, 2023). For years FY2025 and beyond, this inflation adjustment may be insufficient to prevent IRS activities funded by baseline appropriations from erosion. While we assume

But because the debt ceiling deal has brought forward the cliff in IRS funding by about two years, lawmakers should now address it in 2025, when the next major legislative action on taxes is likely, due to the scheduled expiration of much of the 2017 "Tax Cuts and Jobs Act."

That is because the accelerated cliff will have negative impacts on IRS activities well before the IRA funding runs out. Many of the plans in the SOP – such as to overhaul some of the oldest information systems in the federal government, to rebuild and train a workforce that has been severely depleted, and to implement new forms of guidance and service to better help filers understand their tax obligations and file for taxes easily – are multi-year projects that require stable funding for planning and execution to be effective.[21] As the cliff approaches, the IRS will not be able to responsibly keep hiring and investing in operational transformation as though the cliff does not exist. Even if it tries to, the IRS will find it difficult to enter long-term contracts with IT suppliers or recruit top talent into key roles; suppliers and candidates will be understandably wary of the potential impacts of the funding drop-off.

That is, in the years leading up to the cliff and well before the IRA funds are fully spent, the IRS will likely have to slow or reduce its delivery of service and compliance improvements.

III. Appropriators Should Not Compound the Damage

Between now and 2025, appropriators should not worsen this challenge. The IRS service and compliance improvements outlined in the SOP rely on appropriators providing the IRS with enough base funding to maintain rather than erode its core activities.[22] The Administration's FY2024 budget request of $14.1 billion achieves that with an amount that roughly holds pace with inflation, pay raises, and population growth compared to recent years.[23]

Discretionary IRS appropriations that are insufficient to maintain core operations will result in further cuts to the IRA mandatory funding, bring forward the funding cliff, and further limit the improvements that the IRS can deliver under the SOP. Take two illustrative scenarios:

- **Scenario 1: IRS appropriations track base NDD FY2024 and FY2025 funding levels under the deal and from FY2025 grow with inflation.** If IRS funding follows the same

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inflation adjustment relative to FY2022 levels, it is unclear whether the SOP assumes inflation from the FY2024 budget request levels. Furthermore, there is no adjustment to keep pace for population growth, the size of the economy, the need to replace and maintain legacy systems, and other factors. If this is the case, and not already factored into the SOP, our estimates of the appropriations levels needed to maintain baseline activities may be conservative.

The inflation measure we use is described at note 4.

[21] *See* Strategic Operating Plan, *supra* note 1.

[22] *Id.* at 3, 128-31. The SOP states that IRS base appropriations in 2023 had already fallen enough, in inflation-adjusted terms, relative to FY2022 that they hindered the organization's objectives.

[23] Specifically, the President's FY2024 budget request of $14.1 billion ensures that IRS base appropriations are held at FY2022 inflation-adjusted levels, and very slightly increases funding for two budget accounts (business systems modernization and taxpayer service) *above* these inflation-adjusted levels to compensate for certain previous funding shortfalls. This results in a total request that is roughly enough to keep pace with inflation and population growth relative to FY2022.

trajectory as base NDD spending (outside of veterans' health) under the deal for FY2024 and FY2025, IRS appropriations for FY2024 will be frozen at FY2023 nominal levels and will only nominally grow by about 2% between FY2024 and FY2025.[24] This would create a hole in base appropriations relative to the level that is needed to maintain core operational activities: about $1.8 billion in FY2024 (13% below the level assumed in the SOP) and about another $1.8 billion in FY2025.[25] Even if IRS appropriations then began to grow from FY2025 levels to keep pace with inflation in employment costs and other prices (as the CBO baseline would assume), there would continue to be a hole in IRS base appropriations relative to the level needed to maintain steady-state operations.[26] The IRS would be left with an additional $8 billion hole in base appropriations between FY2026 and FY2029.

In sum, using IRA funds to fill this hole in IRS base appropriations between FY2024 and FY2025 would effectively mean an additional cut to IRA funds of $11.6 billion, on top of the $21.39 billion in initial cuts to IRA funding under the debt ceiling deal. If the IRS otherwise kept spending IRA money at the levels outlined in the SOP through FY2024 and at the pre-deal levels we projected in FY2025 and beyond, those funds would run out during 2029.

- **Scenario 2: IRS appropriations track FY2024 and FY2025 funding caps and FY2026 to FY2029 funding targets.** As in Scenario 1, the IRS would be left with a hole in base appropriations of $1.8 billion in FY2024 and $1.8 billion in FY2025. If IRS base funding for FY2026 and beyond followed the trajectory of the non-binding discretionary funding targets in the FRA, the IRS would be left with an additional $11.2 billion hole in base appropriations to fill between FY2026 and FY2029.

  In sum, using IRA funds to fill this hole in IRS base appropriations between FY2024 and FY2029 would effectively mean an additional cut to IRA funds of $14.9 billion, on top of the $21.39 billion in initial cuts to IRA funding under the debt ceiling deal. If the IRS otherwise kept spending IRA money at the levels outlined in the SOP through FY2024

[24] Because of the difference in trajectory between veterans' healthcare and other NDD funding, this paper ties the trajectory of IRS funding for FY2024 and FY2025 to the trajectory of "base NDD," or NDD funding less veterans' health. In FY2024, we assume base NDD spending is $652 billion (the FRA's $703 billion statutory cap for total NDD + $69 billion in recissions and other budgetary adjustments that will permit spending above those caps - $121 billion in veterans' health spending specified under the deal). In FY2025, we assume base NDD spending is $667 billion (the FRA's $711 billion statutory cap for total NDD + $69 billion in recissions and other budgetary adjustments that will permit spending above those caps - $113 billion in projected veterans' health spending, per the President's budget request for that fiscal year). This means we assume base NDD funding (and in turn, IRS funding) grows about 2.4% in nominal terms between FY2024 and 2025. See Reich, *supra* note 12; US Department of Veteran's Affairs, *FY2024 President's Budget Request* (March 9, 2023).

[25] See note 19 for assumptions underlying these estimates.

[26] This is because levels from FY2025 and onwards will grow with inflation in subsequent years from a lower base, given the difference between FY2022 inflation-adjusted funding levels in FY2025 and projected IRS appropriations in FY2025 under the deal. An inflation adjustment may also be insufficient to maintain activities in FY2025 and beyond. See note 19.

and at the pre-deal levels we projected in FY2025 and beyond, those funds would run out earlier in 2029 than in Scenario 1.

Both scenarios would substantially increase the damage to the IRS from the initial debt ceiling deal and illustrate why appropriators should ensure that base funds are provided at the levels necessary to maintain core operations, as the President's Budget requests. That is the level needed to do no further harm to the important taxpayer service, compliance, and deficit reduction goals the IRA funding is intended to deliver.

The House Financial Services appropriations bill would double down on the damage caused by the debt ceiling deal – or worse. It would:

1. Implement the first $10 billion cut to IRA funds laid out in the side deal, plus a new $166 million cut, specifically by cutting over $6 billion from enforcement funding and $4.1 billion from operations support; and
2. Instead of freezing spending in nominal terms relative to FY2023 (as is the case for NDD funding overall under the deal), the bill would *nominally cut* IRS base appropriations by $1.1 billion from prior-year levels, to $11.2 billion in FY2024. This translates into even deeper cuts after adjusting for inflation than total NDD spending will face under the deal.

The House proposal would leave the IRS with a $2.9 billion hole in FY2024 alone, relative to the level needed to maintain activities funded by base appropriations.

Even if in FY2025 and beyond IRS appropriations are not further cut relative to other NDD spending as the House proposes for FY2024 but are instead frozen at the proposed FY2024 nominal level, the IRS would be left with an additional hole in base appropriations of $21.2 billion over FY2025 to FY2029.

That is, if lawmakers take the path charted by the House appropriations proposal, the result would be to more than double the debt ceiling deal's initial cuts to IRA funding: the IRA funding for the IRS would effectively be cut by an additional $24.1 billion (the amount needed to fill the hole in base appropriations between FY2024 and FY2029) on top of the $21.39 billion in initial cuts to IRA funds under the debt ceiling deal. The cliff in IRS funding would be brought forward to just after the end of FY2028.[27] And, of course, if lawmakers continued to cut IRS funding even more deeply than other NDD after 2025, these impacts would be even greater.

The House proposal shows the high stakes of allowing IRS base funding to fall below inflation growth and other NDD spending. It sets a course towards an even more severe erosion of the taxpayer service, compliance, and deficit-reduction improvements that the IRA funds were intended to achieve. If appropriators cannot manage to ensure that base IRS funding is provided to the levels needed to maintain operations, as in the President's budget request, they should ensure that, at the very least, it keeps pace with inflation and with other NDD spending.

[27] The IRS would have less than $1 billion of IRA funds left for 2029, all of which would need to be repurposed to fill the hole in base appropriations.

IV. Conclusion

Although the law suspending the debt limit is called the "Fiscal Responsibility Act," cutting IRS funding is not fiscally responsible – it increases the deficit. CBO has estimated that, by decreasing the number of enforcement actions and reducing revenue collections, the immediate $1.39 billion rescission would increase the deficit by $900 million between FY2023 and FY2033.[28] It has also estimated that, in combination with the $1.39 billion rescission, an additional $20 billion in cuts to IRS mandatory spending under the side deal will increase deficits by $19 billion over the next ten years.[29]

Lawmakers should do no further harm, which they can achieve by rejecting the House Financial Services bill's damaging additional cuts to IRS base appropriations, and instead appropriating base discretionary funds to the Biden Administration's request. At the very least, IRS appropriations for enforcement and the overall budget should not shrink relative to FY2022 inflation-adjusted levels and should not lose further ground to other NDD spending. Additionally, lawmakers should not make any further direct cuts to the IRS's mandatory IRA funds. If they were to do so, they would risk accelerating even further the impacts of the looming cliff in IRS funding. And then in 2025, legislators should address the cliff in IRS funding that hits, on paper, partway through 2030 but will have damaging effects well before then. Failing to take these actions will increase the deficit, hurt honest filers looking for improved service, and benefit tax cheats.

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[28] Congressional Budget Office, *CBO's Estimate of the Budgetary Effects of H.R. 3746, the Fiscal Responsibility Act of 2023* (May 30, 2023).

[29] Congressional Budget Office, *CBO Preliminary Score of IRS Rescissions* (June 1, 2023).