



March 24, 2021

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Mr. Mark J. Mazur
Acting Assistant Secretary for Tax Policy
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Re: Filing and Payment Relief for All Taxpayers for the 2021 Filing Season

Dear Commissioner Rettig and Acting Secretary Mazur:

The National Association of Enrolled Agents (NAEA) and the American Institute of CPAs (AICPA) appreciate the efforts by the Department of the Treasury (“Treasury”) and the Internal Revenue Service (IRS) to provide individual filing relief and some payment relief to taxpayers affected by the Coronavirus Disease 2019 pandemic (commonly known as “Coronavirus” or “COVID-19”) through [IR-2021-59](#) (or “Announcement”). However, we are deeply disappointed the Announcement excludes many taxpayers from the 2021 filing season relief. In particular, the announcement ignores the challenges many small businesses and other taxpayers have suffered as a result of the pandemic.

We therefore urge Treasury and the IRS act immediately to provide broader tax filing and payment relief for all taxpayers affected by the ongoing pandemic. **At a minimum, we request that all Federal tax and information returns, and payments (e.g., installments and estimated payments) originally due April 15, 2021 are granted additional time to file and pay until May 17, 2021.**

IR-2021-59 allows individual taxpayers to postpone Federal income tax filings and income tax payments due on April 15 until May 17. Unfortunately, the important relief provided by this announcement is narrow in scope and does not offer relief to millions of small businesses, many individual taxpayers with first quarter estimated payments, and others such as fiduciary and corporate taxpayers. In contrast, in a recent disaster declaration announcement regarding winter storms in Louisiana,¹ the IRS granted various individual and business taxpayers broad payment and filing relief until June 15, 2021. The relief was provided to the entire state and did not attempt to arbitrarily discriminate between the different types of taxpayers or taxpayers of different economic status.

¹ LA-2021-01, IRS, “[IRS announces tax relief for Louisiana severe winter storm victims](#),” March 10, 2021.

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Based on Commissioner Rettig's testimony on March 18, the bifurcated postponement of the April 15 deadline is based on the IRS's logic to protect the most vulnerable, implying that only the high-income taxpayers need to calculate and make estimated payments and that they are trying to "game the system".² This logic fails to recognize the millions of small businesses and the self-employed taxpayers, such as Instacart workers and Uber drivers, that have faced unheard of hardships and economic challenges caused by the Coronavirus pandemic and must calculate and make estimated payments.

Furthermore, the bifurcated relief creates confusion and is not a feasible option in some cases. While individual taxpayers understand the filing and payment deadline has been postponed to May 17, 2021, many taxpayers do not understand it does not apply to the individual's first quarter estimated payment. Moreover, the determination of a taxpayer's estimated tax payments is usually calculated at the time when the tax return is prepared, eliminating any relief the Announcement's postponement intended for these taxpayers.

The rapid emergence of the Coronavirus pandemic has generated never-before uncertainty and difficulties. At a minimum, Treasury and the IRS should offer generous and immediate relief that provides fairness and clarity while offering economic relief to all taxpayers including small businesses, self-employed individuals, trusts, estates and corporations. We request that **all Federal tax and information returns, and payments originally due April 15 are granted additional time to file and pay until May 17.**

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We appreciate your consideration of these comments and welcome the opportunity to discuss these issues further. If you have any questions, please feel free to contact Melanie Lauridsen, Senior Manager – AICPA Tax Policy & Advocacy, at (202) 434-9235 or melanie.lauridsen@aicpa-cima.com; or Jeff Trinca, Legislative Counsel for NAEA at (202) 262-8779 or jstrinca@vsadc.com.

Sincerely,



Christopher W. Hesse, CPA
Chair, AICPA Tax Executive Committee

Sincerely,



Megan Killian, CAE
Executive Vice President, NAEA

cc: The Honorable Ron Wyden, Chairman, U.S. Senate Committee on Finance
The Honorable Richard Neal, Chairman, U.S. House Committee on Ways and Means
The Honorable Mike Crapo, Ranking Member, U.S. Senate Committee on Finance
The Honorable Kevin Brady, Ranking Member, U.S. House Committee on Ways and Means

² Committee on Ways and Means, Oversight Subcommittee, [Hearing with the IRS Commissioner on the 2021 Filing Season](#), March 18, 2021.