



June 9, 2023

The Honorable Catherine Cortez Masto
United States Senate
520 Hart Senate Office Building
Washington, DC 20510

The Honorable Chris Van Hollen
United States Senate
730 Hart Senate Office Building
Washington, DC 20510

The Honorable Marsha Blackburn
United States Senate
357 Dirksen Senate Office Building
Washington, DC 20510

The Honorable John Kennedy
United States Senate
437 Russell Senate Office Building
Washington, DC 20510

The Honorable Judy Chu
United States House of Representatives
2423 Rayburn House Office Building
Washington, DC 20515

The Honorable David Kustoff
United States House of Representatives
560 Cannon House Office Building
Washington, DC 20515

Re: S. 1815 / H.R. 3861, the Filing Relief for Natural Disasters Act

Dear Senator Cortez Masto, Senator Van Hollen, Senator Blackburn, Senator Kennedy, Representative Chu, and Representative Kustoff:

The American Institute of CPAs (AICPA) applauds the *Filing Relief for Natural Disasters Act (S. 1815 / H.R. 3861)* and commends you on your efforts to provide faster tax relief to individuals and businesses affected by natural disasters.

Natural disasters such as hurricanes, floods, tornados, wildfires, and heat waves regularly affect the Nation at all times of the year, but the process for receiving tax relief from the IRS following a natural disaster can be an arduous one. Relief from the IRS must follow a federal disaster declaration, which can come weeks after a state disaster declaration. Since most state disasters become federally declared disasters, taxpayers and tax practitioners experience unnecessary stress and burden as they wait for issuance of federal tax relief.

Waiting for this relief is particularly stressful when natural disasters occur immediately during or before major tax filing seasons and deadlines. To hasten the issuance of federal tax relief, this bill would extend the Internal Revenue Service's (IRS) authority to grant tax relief following state-declared disasters and states of emergency. It would also expand the mandatory federal filing extension from 60 days to 120 days, which provides taxpayers with additional time to file taxes following a disaster. The AICPA supports and appreciates the meaningful relief that this legislation would provide to American taxpayers.

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We welcome the opportunity to discuss these comments or to answer any questions that you may have. If you have any questions, please contact; Peter Mills, AICPA Senior Manager – Tax Policy and Advocacy, at (202) 434-9272 or Peter.Mills@aicpa-cima.com; or Lauren Pfingstag, AICPA Director – Congressional and Political Affairs, at (407) 257-0607 or Lauren.Pfingstag@aicpa-cima.com; or me at (830) 372-9692 or Bvickers@alamo-group.com.

Sincerely,



Blake Vickers, CPA, CGMA
Chair, AICPA Tax Executive Committee

cc: Members of the United States Senate Finance Committee
Members of the United States House of Representatives Ways and Means Committee
Mr. Thomas Barthold, Chief of Staff, Joint Committee on Taxation
The Honorable Lily Batchelder, Assistant Secretary for Tax Policy, Department of the Treasury
The Honorable Daniel I. Werfel, Commissioner, Internal Revenue Service
Mr. William M. Paul, Principal Deputy Chief Counsel, Internal Revenue Service