



March 19, 2020

The Honorable Mitch McConnell
Majority Leader
U.S. Senate
Washington DC

The Honorable Nancy Pelosi
Speaker
U.S. House of Representatives
Washington DC

The Honorable Charles Schumer
Minority Leader
U.S. Senate
Washington DC

The Honorable Kevin McCarthy
Minority Leader
U.S. House of Representatives
Washington DC

The Honorable Chuck Grassley
Chairman
U.S. Senate Committee on Finance
Washington, DC

The Honorable Richard Neal
Chairman
U.S. House Committee on Ways and Means
Washington, DC

The Honorable Ron Wyden
Ranking Member
U.S. Senate Committee on Finance
Washington, DC

The Honorable Kevin Brady
Ranking Member
U.S. House Committee on Ways and Means
Washington, DC

RE: Relief for Taxpayers Affected by the Ongoing Coronavirus Disease 2019 (COVID-19) Pandemic – S. 3535, the Tax Filing Relief for America Act

Dear Majority Leader McConnell, Speaker Pelosi, Minority Leaders Schumer and McCarthy, Chairmen Grassley and Neal, and Ranking Members Wyden and Brady:

The American Institute of CPAs (AICPA) commends you on your continuous efforts to provide consistent tax relief to individuals and businesses affected by federal emergencies and disasters.

We urge you to include S. 3535, the Tax Filing Relief for America Act, recently introduced by Senator Thune in the Phase III stimulus bill. This legislation will delay the filing deadline for Federal income tax returns originally due April 15, 2020 to July 15, 2020. This is important legislation that will provide tax filing relief for taxpayers affected by the ongoing Coronavirus Disease 2019 (COVID-19) pandemic. Tasks that are required of taxpayers (*e.g.*, contributing to retirement plans and making elections) and those of tax preparers and taxpayers (*e.g.*, determining taxable income and tax liability for a valid extension) should not be required prior to July 15, 2020. No income tax or other returns should be due before July 15, 2020.

On March 13, 2020, the President of the United States issued an emergency declaration under the Robert T. Stafford Disaster Relief and Emergency Assistance Act. Yesterday,

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in response to the emergency declaration, the Treasury Department and IRS provided taxpayers with only a postponement of the due date for making certain Federal income tax **payments** from April 15, 2020, to July 15, 2020, but no postponement for the **filing** of any tax returns or information returns.

The Coronavirus has disrupted individual and business life in unprecedented ways. Taxpayers and their tax advisers are actively working to comply with the Centers for Disease Control and Prevention's (CDC) and World Health Organization's (WHO) safety measures to prevent the spread of the Coronavirus disease. Tax practitioners, who advise and prepare returns for nearly 60% of all taxpayers, are greatly concerned about complying with looming business and individual tax deadlines while facing the unexpected obstacles of maintaining safety for quarantined and at-risk colleagues and clients.

In light of the uncertainty and severe challenges caused by the spread of the Coronavirus pandemic, the AICPA strongly supports S. 3535 and urges you to include it in the Phase III stimulus package. This legislation will help millions of individuals and businesses, and the CPAs who advise them.

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The AICPA is the world's largest member association representing the CPA profession, with more than 429,000 members in the United States and worldwide, and a history of serving the public interest since 1887. Our members advise clients on federal, state and international tax matters and prepare income and other tax returns for millions of Americans. Our members provide services to individuals, not-for-profit organizations, small and medium-sized businesses, as well as America's largest businesses.

We appreciate your consideration and welcome the opportunity to discuss this issue further. If you have any questions, please contact Amy Wang, AICPA Senior Manager – Tax Policy & Advocacy, at (202) 434-9264 or Amy.Wang@aicpa-cima.com; Lauren Pfingstag, AICPA Director - Congressional and Political Affairs, at (202) 434-9208 or Lauren.Pfingstag@aicpa-cima.com; or me at (612) 397-3071 or Chris.Hesse@CLAconnect.com.

Sincerely,



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

cc: Members of the Senate Committee on Finance
Members of the House Committee on Ways and Means
Thomas Barthold, Chief of Staff, Joint Committee on Taxation
The Honorable David Kautter, Assistant Secretary (Tax Policy), Department of the Treasury