



March 31, 2025

U.S. House of Representatives  
Washington, DC 20515

**RE: In Support of H.R. 1152, the *Electronic Filing and Payment Fairness Act*, H.R. 998, the *Internal Revenue Service Math and Taxpayer Help Act*, H.R. 517, the *Filing Relief for Natural Disasters Act*, and H.R. 1491, the *Disaster Related Extension of Deadlines Act***

Dear Members of the U.S. House of Representatives:

The American Institute of CPAs (AICPA) would like to express our strong support for and endorsement of four bills slated for consideration this week under suspension of the rules.

The AICPA supports H.R. 1152 *the Electronic Filing and Payment Fairness Act*, sponsored by Rep. Darin LaHood (IL-16), Rep. Suzan DelBene (WA-1), Rep. Randy Feenstra (IA-4), Rep. Brad Schneider (IL-10), Rep. Brian Fitzpatrick (PA-1) and Rep. Jimmy Panetta (CA-19). The bill would apply the "mailbox rule" to electronically submitted tax returns and payments. This legislation incorporates recommendations in the National Taxpayer Advocate's recent Annual Report to Congress (the "Purple Book") to allow the Internal Revenue Service (IRS) to record payments and documents submitted to the IRS electronically on the day the payments or documents are submitted instead of when they are received or reviewed at a later date (this provision is known as the mailbox rule). The AICPA has previously recommended this change and thinks it would offer clarity and simplification to the payment and document submission process while protecting taxpayers from undue penalty.

Further, AICPA supports H.R. 998, *the Internal Revenue Service Math and Taxpayer Help Act*, sponsored by Rep. Randy Feenstra (IA-4) and Rep. Brad Schneider (IL-10), which would require notices describing a mathematical or clerical error be made in plain language, and require the Treasury Secretary to provide additional procedures for requesting an abatement of a math or clerical error adjustment, including by telephone or in person, among other provisions.

Additionally, the AICPA supports H.R. 517, the *Filing Relief for Natural Disasters Act (FRNDA)*, sponsored by Rep. David Kustoff (TN-8) and Rep. Judy Chu (CA-28). Natural disasters such as hurricanes, floods, tornados, and wildfires regularly impact American taxpayers. However, the process of receiving tax relief from the IRS following a natural disaster can be challenging. 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 while anticipating the issuance of federal tax relief. This stress is compounded when natural disasters occur immediately before or during major tax filing seasons and deadlines. To hasten the issuance of federal tax relief, the FRNDA would provide the IRS with authority to grant tax relief once the governor of a state declares either a disaster or state of emergency. The FRNDA would also expand the mandatory federal filing extension under section 7508(d) from 60 days to 120 days, providing taxpayers with additional time to file tax returns following a disaster. Although the IRS generally provides postponement periods in excess of the mandatory 60-day period, increasing such period to a

mandatory 120-day period would provide taxpayers and tax practitioners much needed relief, even before a disaster strikes.

Finally, the AICPA supports H.R. 1491, the *Disaster Related Extension of Deadlines Act (DREDA)*, sponsored by Rep. Gregory Murphy (NC-3) and Rep. Jimmy Panetta (CA-19). The DREDA would extend the amount of time disaster victims would have to file for a tax refund or credit. When taxpayers are affected by a major disaster such as a wildfire, flood, or hurricane, the IRS often provides relief in the form of extended filing and payment deadlines. However, this relief typically does not extend the cutoff for refund or credit claims, which remains based on the original filing deadline. As a result, taxpayers affected by a major disaster often have less time to make a refund or credit claim than those who are not affected. The DREDA would solve this problem by extending the time for filing a claim for credit or refund (i.e., the lookback period) by the amount of time afforded pursuant to a disaster relief postponement period for taxpayers affected by major disasters. Although administrative guidance has previously remedied this problem, there has been no continuance of any such guidance for taxpayers with postponed filing and payment deadlines resulting from major disasters. Ultimately, the legislative solution under the DREDA granting an automatic extension to the refund or credit lookback period would place taxpayers affected by major disasters on equal footing as taxpayers not impacted by major disasters and would afford greater clarity and certainty to taxpayers and tax practitioners regarding this lookback period.

The AICPA has a history of support for the provisions included in these four measures and urges members to **support** them whether by voice or recorded vote.

The AICPA is the world's largest member association representing the accounting profession, with more than 415,000 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 welcome the opportunity to discuss these comments or to answer any questions that you may have. If you have any questions, please contact Melanie Lauridsen, AICPA Vice President, Tax Policy & Advocacy, at (202) 434-9235, or [Melanie.Lauridsen@aicpa-cima.com](mailto:Melanie.Lauridsen@aicpa-cima.com); Todd Sloves, AICPA Director, Legislative Affairs at (202) 434-9269 or [Todd.Sloves@aicpa-cima.com](mailto:Todd.Sloves@aicpa-cima.com); Kate Kiley at [kate.kiley@aicpa-cima.com](mailto:kate.kiley@aicpa-cima.com) or (202) 434-9219; or me at (830) 372-9692 or [Bvickers@alamo-group.com](mailto:Bvickers@alamo-group.com).

Sincerely,



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Chair, AICPA Tax Executive Committee