



April 7, 2020

The Honorable Steven T. Mnuchin
Secretary
U.S. Department of the Treasury
1500 Pennsylvania Avenue NW
Washington, DC 20220

Re: Broad Filing Season Relief for Taxpayers and their Advisors

Dear Secretary Mnuchin:

The American Institute of CPAs (AICPA) commends you for delaying the April 15 filing and payment deadline for individuals and corporations to July 15 in response to the Coronavirus Disease 2019 (“COVID-19”). This action was both necessary and appropriate.

However, we are writing today to express our concern that given the unprecedented spread of COVID-19 – and the importance of prioritizing everyone’s health and safety in our Country – that all upcoming tax filing and payment deadlines have not been delayed. Indeed, the Internal Revenue Service (IRS) has appropriately but significantly curtailed much of its operations for the health and safety of its employees and taxpayers. We believe it is impractical, if not impossible, for taxpayers and their advisors to continue business as usual when IRS’s own operations are minimally operable.

The AICPA has urged Treasury and the IRS to immediately expand the tax-related relief to all types of returns and payments due between March 3 and July 15. In a [letter on March 26](#), the AICPA noted there are numerous outstanding issues including:

- **Other forms and elections:** The due dates of additional forms and elections, such as the election to be taxed as a small business, need additional time.
- **Individual and corporate estimated payments:** The first quarter individual and corporate estimates, which are typically due on April 15, were deferred to July 15. However, the IRS has not yet extended the second quarter deadline, which is still set at June 15.
- **E-signatures:** It is also important for the IRS to take whatever measures are possible to allow taxpayers and their preparers to utilize technology, such as e-signatures, to keep a safe distance from others during the pandemic.
- **Information and other returns:** Other returns due between March 3 and July 15, such as for certain estate, exempt organizations and other businesses, also need relief.
- **International filing situations:** US citizens living abroad or non-resident taxpayers who cannot leave may also be challenged to file.
- **Payment, penalty and administrative questions:** Treasury and IRS should offer generous and automatic relief for other issues related to administrative actions such as

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Page 2 of 2

expiring statutes of limitations, the processing of correspondence and other actions not already covered by previous relief but related to COVID-19.

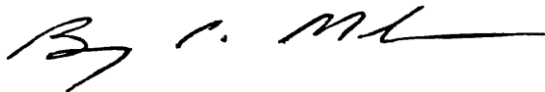
While we immediately need broad relief until July 15, we continue to urge Treasury and IRS to develop a contingency plan for the next phase of relief should that be needed. As a country, we should not risk anyone's life to meet tax filing obligations.

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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 of these comments and welcome the opportunity to discuss these issues further. If you have any questions, please feel free to contact Edward S. Karl – AICPA Vice President - Taxation at (202) 434-92228 or edward.karl@aicpa-cima.com.

Sincerely,



Barry C. Melancon
President and CEO

cc: The Honorable Chuck Grassley
The Honorable Richard Neal
The Honorable Ron Wyden
The Honorable Kevin Brady
The Honorable David J. Kautter, Assistant Secretary (Tax Policy), Department of the Treasury
The Honorable Charles P. Rettig, Commissioner, Internal Revenue Service