United States Senate
WASHINGTON, DC 20510

March 11, 2020

The Honorable Charles Rettig
Commissioner
Internal Revenue Service (IRS)
111 Constitution Avenue NW
Washington, D.C. 20224

Dear Commissioner Rettig:

In light of the 2019 Novel Coronavirus (COVID-19) outbreak, we are writing to urge you to provide significant flexibility on the April 15 tax filing season deadline for individual taxpayers. Families need to focus on making sure they are prepared for this public health threat rather than expending time and energy to comply with this deadline.

As you know, taxpayers must file their 2019 tax returns with the Internal Revenue Service (IRS) no later than April 15, 2020. While a short-term extension of this deadline is available, a taxpayer must estimate their outstanding tax liability and must remit a payment in order to avail themselves of the additional time. They would also be responsible for interest payments that accrued during the extension period on their outstanding tax liability, which could deter people from seeking an extension. Given the Centers for Disease Control and Prevention (CDC) has projected the spread of COVID-19 in the United States is "inevitable" and "disruptions to everyday life may be severe," we should be doing everything within our power to help taxpayers prepare for this crisis.[1] It is unreasonable to insist on strict adherence during this perilous time, particularly in light of the widespread confusion that has persisted for the past two years as a result of the new tax law and W-4 withholding table issues.

As of March 11, 2020, the coronavirus has spread to every continent on the globe with the exception of Antarctica,[2] and there are over 1,000 cases in 38 states, with public health officials predicting additional cases in the coming weeks.[3] Because the IRS taxpayer assistance and processing centers are located across the country – some of which are in areas that have already reported a number of cases – the operations of the IRS itself are likely to be affected because of the spread of the novel coronavirus. Additionally, taxpayers may need to meet in-person with their accountants, lawyers, or other advisors, and such in-person meetings may be impossible given quarantines, self-quarantines, and social distancing protocols. Indeed, the IRS recently suspended all non-essential work travel for a month as it seeks to prevent the spread of the disease within its workforce.[4]

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[1] https://www.washingtonpost.com/us-policy/2020/02/25/cdc-coronavirus-inevitable/.
[2] https://www.washingtonpost.com/world/2020/01/22/mapping-spread-new-coronavirus/?arc404=true.
[3] https://www.nytimes.com/interactive/2020/us/coronavirus-us-cases.html
[4] https://www.wsj.com/livecoverage/coronavirus/card/IJzHxEKT2UTqVag3VpsR

While we all hope that transmission will slow and this outbreak will dissipate, hope alone is not a strategy. The Administration needs to take this growing crisis seriously and implement immediate steps to help the American people prepare for the worst. While providing penalty relief is insufficient to address this crisis alone, it would at least lift one burden off the backs of taxpayers, who are trying to keep themselves and their loved ones safe. The Securities and Exchange Commission (SEC) have already provided relief to corporations by granting filing extensions in response to the coronavirus.[5] If the Trump Administration can grant flexibility to multinational corporations armed with droves of accountants and tax attorneys, then surely it can provide similar relief to hard-working American families.

Given the growing nationwide concerns regarding the potential spread and the resulting economic and public health impact of such an outbreak, we urge you to act quickly and remove one source of stress that individuals face during this crisis. The American people should not have to worry about filing IRS forms in the middle of a public health emergency. Thank you in advance for your attention to this important matter. We look forward to your response no later than March 20, 2020.

Sincerely,

ROBERT MENENDEZ
United States Senator

PATTY MURRAY
United States Senator

United States Senator

United States Senator

United States Senator

United States Senator

United States Senator

United States Senator

[5] https://www.sec.gov/news/press-release/2020-53

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