Congress of the United States Washington, DC 20515

March 11, 2020

The Honorable Charles P. Rettig Commissioner Internal Revenue Service 1111 Constitution Avenue, N.W. Washington, D.C. 20220

Dear Commissioner Rettig,

We are writing to express concern about the ability of the Internal Revenue Service (IRS) to provide taxpayer assistance and the ability of taxpayers, free tax preparation sites, and tax professionals to meet the filing deadline of April 15th due to the COVID-19 outbreak in Washington State.

The COVID-19 virus has hit Washington State particularly hard. Our state was the first to have a confirmed case of the virus, and it unfortunately continues to have far-reaching impacts on our communities. Washington State's Board of Accountancy has been contacted by several licensed Certified Public Accountants concerned that clients, particularly small businesses, will have difficulty meeting the April 15th tax deadline. As a result of the COVID-19 outbreak, clients have specifically reported disruptions in business including supply chain difficulties, decreases in customer traffic, and reduced revenue. These developments present challenges to organizing tax records and making final tax payments.

To that end, we request that the IRS use its authority, immediately, under the Internal Revenue Code to extend the time for filing any return for six months and provide relief from certain filing and payment penalties for taxpayers and communities affected by the COVID-19. We request that, regardless of whether filers asked for an extension of time to file on or before April 15th, the IRS not impose any addition to tax for late filing or payment on these taxpayers provided they file their tax returns and pay any tax due by the extended deadline. Relief and guidance from the IRS for our taxpayers is much needed and appreciated.

We are hopeful that with your assistance the filing season will continue to run smoothly. Thank you for your prompt attention to this matter.

Sincerely,

Suzan K. DelBene Member of Congress

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Maria Cantwell United States Senator

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