

**COMMITTEE ON WAYS AND MEANS
U.S. HOUSE OF REPRESENTATIVES
WASHINGTON, DC 20515**

February 18, 2021

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20220

Dear Commissioner Rettig,

We are writing to request that the Internal Revenue Service (IRS) extend the tax return filing season beyond April 15, 2021. It has come to our attention that, due to the ongoing pandemic, many Americans continue to face the same challenges that necessitated extending the filing season last year.

Last year, nearly eight weeks into the filing season, the IRS announced that the federal income tax filing due date would be automatically extended by three months to July 15, 2020. As you know, taxpayers, practitioners, and the IRS were experiencing health and economic challenges due to the pandemic, and the extension of the filing season was responsive to those difficulties. The extension deferred federal income tax payments without penalties or interest, providing important and necessary relief to taxpayers and practitioners. Further, it meant that taxpayers did not have to file forms or contact the IRS with respect to needed extensions, thereby lessening the demands on the IRS during a challenging filing season.

One year later, another unique filing season is underway, and many of these same pandemic-related difficulties and challenges persist for taxpayers, practitioners, and the IRS. For starters, health and safety concerns continue to keep taxpayer assistance sites closed and taxpayers homebound. As a result, taxpayers are having a much harder time receiving the crucial assistance they are accustomed to and require. These challenges are especially acute for low-income taxpayers with limited digital or English proficiency.

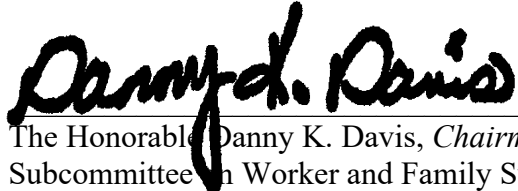
Further, an added challenge this year is the condensed filing season, as April 15 will come just two months after the opening of the 2021 filing season. We are troubled that this reduced timeline will exacerbate difficulties for many taxpayers who may be unprepared for the amount due with their return and will have no savings to turn to and less time to consider their options. Importantly, as well, the IRS is still processing millions of returns from last year and has had less time to adjust to the training and safety needs of newly-hired or recalled employees.

At the Ways and Means Oversight Subcommittee's recent hearing, "Free Tax Preparation Services During the Pandemic," we learned that the demand for free tax preparation services this year already has been extraordinary and that some preparers believe an extension of the filing season is needed. Accordingly, we request that you consider an extension of the tax return filing season with an announcement made as soon as possible to eliminate unnecessary taxpayer and practitioner anxiety. We sincerely believe that an early extension of the filing and payment deadlines will benefit and be a comfort to taxpayers, practitioners, and the IRS alike.

As always, we are available to assist the IRS, as needed. We remain hopeful that the filing season will run smoothly and that your valued employees will remain safe. Thank you for your prompt attention to this matter.

Sincerely,


The Honorable Bill Pascrell Jr., *Chairman*
Subcommittee on Oversight

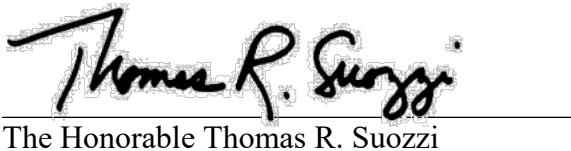

The Honorable Danny K. Davis, *Chairman*
Subcommittee on Worker and Family Support


The Honorable Judy Chu


The Honorable Gwen Moore


The Honorable Dwight Evans


The Honorable Bradley S. Schneider


The Honorable Thomas R. Suozzi


The Honorable Steven Horsford