

Congress of the United States
Washington, DC 20515

March 31, 2021

Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Ave. NW
Washington, D.C. 20224

Dear Commissioner Rettig,

We write today urging you to extend the federal tax filing deadline for first quarter estimated tax payments to May 17, 2021. As individuals and small businesses continue to deal with the unprecedented impacts of the COVID-19 pandemic, we believe aligning the estimated payments deadline with the regular tax filing deadline will streamline tax filings and help ensure accurate tax compliance.

As you know state and local government restrictions, closure mandates, and societal changes in behavior spurred by CDC's guidelines have placed tremendous hardships on many small business owners and their employees. Over the past year many businesses experienced declines in their revenues, lost access to traditional markets to sell their goods, and even had to permanently lay off employees in order to avoid bankruptcy. Each of these actions can have a very significant impact on their tax liability, making it difficult to estimate their true payment. Under or over-payment of the estimated liability could result in additional financial penalties, further complicating the situation.

When asked about extending the estimated payments deadline during a March 18, 2021 hearing in the House Committee on Ways and Means Subcommittee on Oversight, you insinuated that it would only benefit large corporations stating that "there is a large contingent of wealthy individuals in this country who do not make their estimated payments and who essentially take the money they should be paying on a quarterly basis to the government and take the arbitrage and they invest it." When later asked if there is a way to coordinate the filing deadline for individuals and those making estimated payments you responded with a resolute, "No."

Contrary to your claim, we have heard from numerous struggling small businesses in our Congressional Districts that do not follow this practice and will not be able to file on time. Many small and medium sized businesses pay their quarterly estimated taxes based on their returns from the previous year. If these businesses do not file until May 17, 2021, they will not know what their estimated payment liability will be for this filing year.

We find it unacceptable that the only option for these businesses is to pay a penalty in interest. To avoid this inevitable scenario, we urge you to utilize your emergency authority to extend the federal tax filing deadline for first quarter estimated tax payments to May 17, 2021.

We look forward to hearing from you on this matter.

Sincerely,



LLOYD SMUCKER
Member of Congress



DUSTY JOHNSON
Member of Congress



BRIAN FITZPATRICK
Member of Congress



DEVIN NUNES
Member of Congress



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DANIEL WEBSTER
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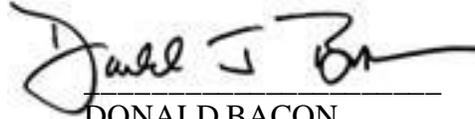
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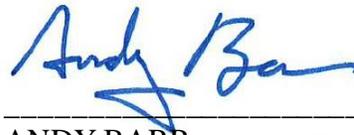
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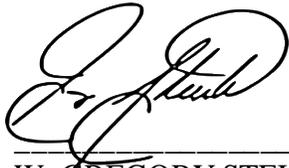
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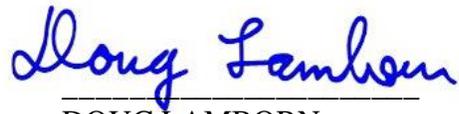
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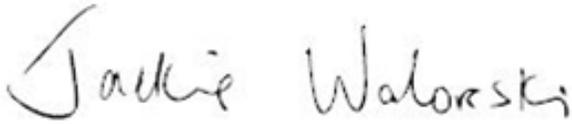
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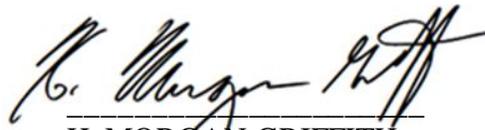
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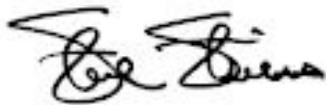
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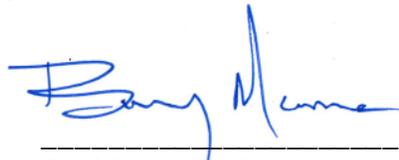
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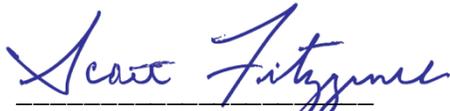
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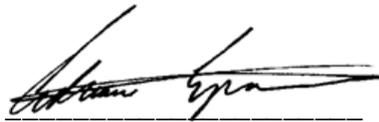
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