

Congress of the United States
Washington, DC 20515

September 26, 2022

The Honorable Lily Batchelder
Assistant Secretary for Tax Policy
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

The Honorable Charles P. Rettig
Commissioner of the Internal Revenue Service
Internal Revenue Service
1111 Constitution Ave, NW
Washington, DC 20224

RE: Extend Deadline for Notice 2022-36 Penalty Relief for Taxable Years 2019 and 2020

Dear Assistant Secretary Batchelder and Commissioner Rettig:

While we appreciate that the Department of the Treasury (Treasury) and the Internal Revenue Service (IRS) has provided some COVID-19 related penalty relief for certain return filers in [Notice 2022-36](#) (Notice), we are writing to request that the deadline of September 30, 2022 for the application of this relief be meaningfully extended, such as through mid-to-late November 2022.

We have heard from both constituents and also large segments of the tax professional community that the deadline is simply too soon for some taxpayers. The Notice only provided 36 days (5 weeks) for self-filers and practitioners to check their records and file any outstanding 2019 and 2020 tax returns. For those taxpayers who now realize they must file overdue returns, it will take time to gather information and other supporting documents and complete and file the applicable return, particularly if multiple years are involved. In addition, we have heard from a number of taxpayers who continue to wait for various predicate returns (e.g., an amended individual income tax return) to be processed by the IRS, and who simply cannot file yet.

Taxpayer and tax practitioners are already busy during this condensed time period with existing return filing deadlines (such as the September 15 deadline for pass-throughs, September 30 for trusts, and October 15 for individuals and corporations). Inserting a September 30 deadline into this time period creates a significant burden for taxpayers and practitioners that will limit the ability of taxpayers to qualify for relief, increase the compliance and paper-filing burden on the IRS, decrease the number of taxpayers who come into full compliance, and harm taxpayers who are currently prevented from filing their tax returns.

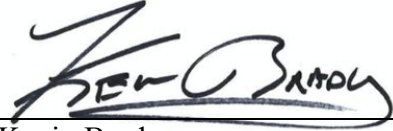
Extending the relief deadline through mid-to-late November 2022, with whatever appropriate procedural guardrails are determined to be necessary, would provide needed time for more taxpayers to come into voluntary tax compliance without unduly burdening the IRS. Given that IRS IT e-filing systems are still available during this period before they are shut down for reprogramming for the next filing season, it should also not impair the IRS's efforts to prepare for and execute the upcoming 2023 tax filing season.

We therefore urge IRS to extend the Notice 2022-36 relief deadline to provide taxpayers, practitioners, and IRS more time to benefit from the relief, increase voluntary compliance, further reduce the IRS correspondence and paper return processing backlog, and help taxpayers who continue to feel the effects of the IRS's customer service challenges.

Sincerely,



Mike Crapo
U.S. Senator



Kevin Brady
U.S. Representative



Richard Burr
U.S. Senator



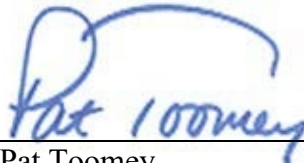
Vern Buchanan
U.S. Representative



Rob Portman
U.S. Senator



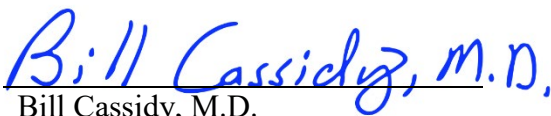
Adrian Smith
U.S. Representative



Pat Toomey
U.S. Senator



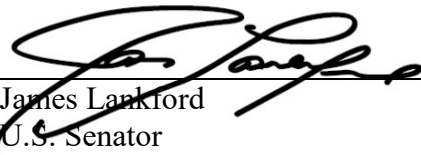
Mike Kelly
U.S. Representative



Bill Cassidy, M.D.
U.S. Senator



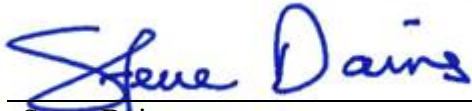
Jason Smith
U.S. Representative



James Lankford
U.S. Senator



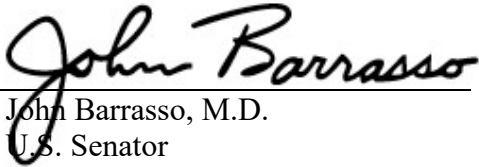
Tom Rice
U.S. Representative




Steve Daines
U.S. Senator



David Schweikert
U.S. Representative



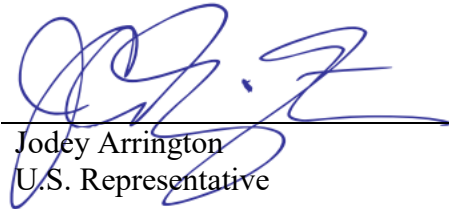
John Barrasso, M.D.
U.S. Senator



Darin LaHood
U.S. Representative



Brad Wenstrup
U.S. Representative



Jodey Arrington
U.S. Representative



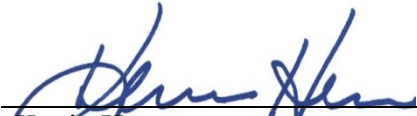
Drew Ferguson
U.S. Representative



Ron Estes
U.S. Representative



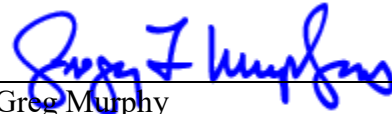
Lloyd Smucker
U.S. Representative



Kevin Hern
U.S. Representative



Carol Miller
U.S. Representative



Greg Murphy
U.S. Representative