



March 12, 2020

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

Re: COVID-19 Impacts to the Taxpayer Community

Dear Commissioner Rettig:

As the Chief Executive Officer (CEO) of the National Society of Accountants (NSA) I am writing to express significant concerns being raised by NSA members across the nation regarding the health emergency caused by COVID-19. As you know the entire nation has been significantly impacted by the virus outbreak and the potential future effects that are yet to be realized.

Our offices have been approached by a significant number of our members — including licensed CPAs, EAs, Accreditation Council for Accountancy and Taxation® (ACAT) credential holders, and non-credential holders — all of whom are extensively involved with tax preparation. Our members are extremely concerned that some of their clients, especially small businesses, will have difficulty meeting the April 15th tax deadline.

These clients are reporting day-to-day business disruptions including travel restrictions, supply chain interruptions, and diminished customer traffic resulting in reduced revenue and limited access to tax documentation. Our members are indicating that these developments present significant challenges for clients in organizing tax records and making final and/or estimated tax payments.

NSA understands that there is an automatic extension available through normal IRS procedures, however, this is not an extension of the deadline, or grace period, from paying tax obligations. **NSA is requesting that the IRS move the deadline for filing and remediating all tax liabilities to May 31, 2020. This would include all business and individual returns.**

Please contact me if I can answer any questions or be of further assistance. If you would find further input of use in this decision I would be pleased to arrange a conference call with NSA's Executive Committee. I can be reached at (571) 982-7362 or jrice@nsacct.org.

Thank you for your consideration in this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "John Rice".

John Rice
CEO