



# Letter to Treasury Secretary Mnuchin

March 19, 2020—

Dear Mr. Secretary:

With regard to the release of Notice 2020-17, 'Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic', I am certain that by now your office has received thousands of letters, e-mails and phone calls from CPAs, EAs, attorneys and other tax return professionals. The action taken by the U.S. Department of the Treasury with respect to the preparation and filing of 2019 income tax returns, along with any payments that would be due with those returns in many cases, does not reflect the difficulties that have been imposed on both tax practitioners and their clients by the current crisis.

Businesses are being forced by State and Local Governments to significantly curtail or cease operations because of the pandemic.

Individuals are being forced to remain in their residencies, by their own choice or otherwise. Facilities for older individuals, including independent living and assisted living facilities as well as nursing homes, have closed themselves off entirely to the public. The only people allowed to go into these facilities are employees—even family members are not allowed to enter. These individuals, in particular, rely on a tax return professional to assist them with the preparation of their tax returns, and we do not have access to them or their information. You stated that their burden of paperwork would be alleviated by current technology; however, this is not entirely accurate for this segment of the population.

Approximately 60% of taxpayers engage a tax return professional to prepare their tax returns. We have just passed the March 15 deadline for Partnerships and S-Corporations. The April 15 deadline for Individual, Fiduciary, and Corporate returns is fast approaching. After that, Payroll tax reports are due on April 30. Then you have May 15 for Non-Profits. Again, depending on the situation and circumstances at that time, these also may be late in being submitted.

Action is needed IMMEDIATELY.

Some states have taken action to grant some relief with regard to filing and payments, but most rely on federal action first.

**We propose the following:**

Grant an automatic extension to October 15 for ALL tax returns that are due April 15. This would include the waiving of any penalties and interest charges that would be assessed to taxpayers.

This waiver would also include 2020 tax return payments. Consideration for extensions should also be applied to Payroll reports and Non-Profit tax returns.

We are going through a difficult time right now, the likes that have not been seen since the Influenza Pandemic of 1919 & the Stock Market Crash of 1929, and we need the Federal Government to lead. The CPA profession, along with all of those who prepare tax returns, want the system to function well.

For that to happen, we not only need payment relief, but filing relief as well, and we need it now.

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**President, National Conference of CPA Practitioners**  
**On behalf of the National Conference of CPA Practitioners**

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The National Conference of CPA Practitioners (NCCPAP) is a professional organization comprised of Certified Public Accountants practicing in the United States. In addition to serving as a forum for education, networking, and community impact, NCCPAP also advocates for its clients. NCCPAP influences tax administration and tax policy by regularly meeting with Internal Revenue Service representatives, state taxing authorities, and elected officials. NCCPAP members represent over one million businesses and individual clients. The organization is headquartered in Woodbury, NY. For more information visit, [www.NCCPAP.org](http://www.NCCPAP.org).

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