



Working for Tax & Accounting Professionals

March 9, 2021

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

Mr. Mark J. Mazur
Acting Assistant Secretary for Tax Policy
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

RE: Postponement of 2021 Tax Filing Season Deadlines

Dear Commissioner Rettig and Acting Assistant Secretary Mazur:

The National Society of Accountants (NSA) appreciates the unique challenges endured by all throughout the ongoing pandemic and commends the IRS's commitment to serving taxpayers and communicating with the tax practitioner community. For the IRS to successfully continue such service, however, it is imperative that certain 2021 tax filing season deadlines are postponed.

It has become increasingly apparent that many practitioners and taxpayers are facing unparalleled challenges inhibiting successful preparation for the looming 2021 tax filing season deadlines. In careful consideration of the mounting challenges that are presenting this filing season, NSA supports many of its members' calls for postponements.

Thus, NSA now recommends that all filings, payments, and returns due March 1 through June 15 have both a retroactive and extended due date of June 15, 2021.

NSA serves not only as an advocate for its members but also as a facilitator of communication between tax and accounting professionals and the IRS, working toward the shared goal of a smooth tax filing season. Last month, NSA sent a [letter](#) to the IRS and U.S. Treasury Department outlining various challenges faced by tax practitioners while also seeking clarity regarding the IRS's preparedness for this year's filing season and whether the agency was considering an extended filing and payment deadline.

Currently, NSA members' most significant concerns surrounding the ability of tax practitioners and the IRS alike to successfully operate during the 2021 tax filing season are as follows:

- The renewed mail backlog and ongoing delay in processing 2019 tax returns and related taxpayer correspondence regarding matters pertaining to last year's filing season;

- The consistently changing rules and interplay of important COVID-19 related relief efforts such as the Paycheck Protection Program, Economic Injury Disaster Loan (EIDL) program, and the Employee Retention Credit (ERC), have all significantly heightened small business' needs of practitioners' time and assistance;
- Practitioners are unable to meet the unprecedentedly high demand of individual and small business taxpayers needing help with their 2020 tax year filings. Consequently, our members report that they are turning away taxpayers' requests for help and service every day;
- The delayed 2021 tax filing season start date coupled with continuing uncertainties surrounding tax law changes made under the Consolidated Appropriations Act, 2021 (P.L. 116-260), could result in compromised return preparation, rejections, taxpayer penalties and fees, and subsequent taxpayer correspondence all leading to expenditure of the IRS's already strained resources; and
- Senate-approved legislation pending in the House that, if enacted, would cause several tax-related changes, including a retroactive change in the tax treatment of unemployment insurance benefits. The retroactive exemption from income of the first \$10,200 of these benefits would require numerous hours of revising and amending already completed or filed 2020 returns.

Thank you for your consideration of our members' concerns. We welcome the opportunity to discuss these issues further. Please direct any inquiries or information related to this letter to NSA's Director of Public Policy Jessica L. Jeane at 571-982-7360 or jjeane@nsacct.org.

Sincerely,



John Rice
CEO



Curtis Lee, Jr., ATA, ATP
President



Kathy Hettick, EA, ABA, ATP
Chair, Federal Taxation Committee



Jessica L. Jeane, J.D.
Director of Public Policy