

JOSHUA JENSON, CPA (JJ THE CPA), EDMOND, OK, USA, jj@jjthecpa.com

Dear President Donald Trump, U.S. Secretary of the Treasury Steven Mnuchin, U.S. Senate Major Leader Mitch McConnell, Speaker of the U.S. House Nancy Pelosi, Commissioner of Internal Revenue Charles Rettig, U.S. Senator Jim Inhofe, U.S. Senator James Lankford, U.S. Congressperson Kendra Horn, U.S. Congressperson Tom Cole, U.S. Congressperson Frank Lucas, U.S. Congressperson Markwayne Mullin and U.S. Congressperson Kevin Hern

On behalf of the American taxpayer and small business, I respectfully request that the July 15, 2020 IRS tax deadline for paying taxes for 2019 and 1st & 2nd quarter 2020 be moved to October 15, 2020 to allow these individuals and business owners, as well as their tax preparers, to accurately determine how much taxes are due and more importantly, the relief of time to pay those taxes *penalty-free*.

I am Certified Public Accountant and have been preparing taxes for more than 27 years, representing thousands of businesses, business owners and individual taxpayers. What my clients and myself have had to endure over the last 90 days, I believe this to be a reasonable and responsible request.

I understand an extension can be filed on July 15, 2020 extending the 2019 tax returns, however, that is not an extension of time to pay any taxes due, and it does not extend the time to pay any estimated 2020 taxes. Therefore, simply moving the July 15, 2020 deadline will still allow for the proper amount of time to file, as normally provided by the government, but additional time and relief to pay such taxes free from late payment and underpayment penalties; **which is much needed relief that costs the government nothing.**

Moving the July 15, 2020 tax deadline is nothing more than moving the deadline to *pay these taxes*. The IRS already provides the extension of time to file until October 15th, like all year's past. Many of my clients, like many taxpayers, for the last 27 years or so file their extensions on April 15th, and then file their tax returns on October 15th. This request does not change the deadline to file tax returns for 2019, and thus, should cause no additional burden on the IRS, as the same number of tax returns would be filed, just the increase of the inflow of checks to pay taxes would be later in the year.

It further seems reasonable to move this deadline also as a benefit to the IRS as they are understandably behind on much of their responsibilities due to being closed-down, just like the rest of America. Even if the taxpayer is still required to pay such taxes on or before July 15, 2020, the IRS's mailroom backlog of simply opening such mail timely seems extremely unlikely, and thus, the U.S. Treasury doesn't appear it would be depositing tax payments much sooner than a moved tax deadline anyhow.

The IRS' backlog of work should be an easy parallel to the accounting world, both inside the businesses and the tax preparers offices. The IRS has had to spend a tremendous amount of time on the Stimulus Check relief, just the same as businesses and tax professionals have had to spend time on other pandemic relief, such as the wonderful and time consuming Paycheck Protection Program, as well as it's forgiveness, not to mention to excellent and also time consuming 3 new payroll tax credits and retroactive tax law changes out of the spectacular CARES act. And again, that was all roughly in the last 90 days, on top of businesses and accounting/tax offices being closed across the country, much longer than expected.

When the deadline was moved in March, it was much appreciated and reasonable, given at the time, the sentiment from the government was America would be back open by mid-April. Given much of the country is still not 100% open, and all that we have endured over the last 90 days, it seems reasonable to move this deadline again. I would recommend October 15, 2020.

Your assistance, support and action into this matter is greatly appreciated.

Sincerely,

Joshua Jenson, CPA

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