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COVID-19

AICPA Asks for More Action from IRS on Coronavirus Tax Relief

In response to the Internal Revenue Service's (IRS's) recent announcements concerning temporary closures of its Practitioner Priority Service line, e-Services, Filing Information Return Electronically, and Affordable Care Act Information Returns

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AICPA[®]

In response to the Internal Revenue Service's (IRS's) recent announcements concerning temporary closures of its Practitioner Priority Service line, e-Services, Filing Information Return Electronically, and Affordable Care Act Information Returns system help desks, and the CAF number authorization process, the AICPA continued to urge both the Treasury Department and the IRS to provide broader tax filing and payment relief.

“The IRS is dealing with an unpredictable and unprecedented crisis, and they must do what they can to keep their employees safe,” said AICPA Vice President of Taxation, Edward Karl, CPA, CGMA. “Given that the IRS continues to announce shutdowns of its key practitioner resources, it's critical for Treasury and the IRS to act now and grant additional time for all tax filings. They must recognize that it's impractical, if not impossible, for tax preparers to continue business as usual when IRS's own operations are minimally operable.”

In a letter on March 26th, the AICPA noted there are several outstanding issues including:

- **Other forms and elections:** The due dates of additional forms and elections, such as the election to be taxed as a small business, need additional time.
- **Individual and corporate estimated payments:** The first quarter individual and corporate estimates, which are typically due on April 15th, were deferred to July 15th. However, the IRS has not yet extended the second quarter deadline, which is still set at June 15th.
- **E-signatures:** Provide relief from manual signature requirements.
- **Information and other returns:** Other returns due between March 3rd and July 15th, such as for certain estate, exempt organizations and other businesses, also need relief.
- **International filing situations:** US citizens living abroad or non-resident taxpayers who can't leave may also be challenged to file.
- **Payment and penalty questions:** Treasury and IRS should offer generous and automatic relief for other tax returns, information returns, elections, correspondence and payments not already covered by previous relief but related to COVID-19.

Karl added, “Treasury and IRS need to develop a contingency plan for the next phase of relief that will likely be needed. Our members are already concerned that a July 15th deferral may be insufficient given the unpredictable spread of COVID-19 and related closures and stay-at-home orders.”

The AICPA also urged Treasury and IRS officials to take more aggressive steps to protect taxpayers and tax preparers in regard to COVID-19. On Monday, the IRS announced that they would temporarily accept digital signatures on certain documents to protect their employees. However, it is unclear whether this relief was also meant to benefit the millions of taxpayers and their preparers who may be impacted. For example, there were questions as to whether the new policy applied to the most commonly used forms by taxpayers – such as, Form 8879, which allows taxpayers to e-file their returns.

“It’s urgent for Treasury and the IRS to confirm that the recent changes to their e-mail and digital signatures policy apply broadly to all types of returns and forms – including the Form 8879 – to protect everyone during this unprecedented time,” said Karl.

Updated information and resources related to COVID-19 can be found [here](#).

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