

# United States Senate

WASHINGTON, DC 20510

December 15, 2020

The Honorable Steven Mnuchin  
Secretary  
Department of the Treasury  
1500 Pennsylvania Avenue, N.W.  
Washington, D.C. 20220

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

Dear Secretary Mnuchin and Commissioner Rettig:

The pandemic has created unique challenges for the Internal Revenue Service (IRS), tax practitioners, and taxpayers alike. It is clear that Americans need a concerted effort by the IRS to work in good faith with them to address the challenges facing taxpayers during this pandemic.

We write because more action is needed to alleviate the burdens placed on taxpayers and their advisors, and we urge you to direct the IRS to take the following additional actions immediately to provide late filing and payment relief to taxpayers as a result of the COVID-19 pandemic:

- Create a special COVID-19 First Time Abatement option for taxpayers eligible for normal First Time Abatement in which the taxpayers or their representative can attest to filing difficulty as a direct result of the pandemic and keep the normal First Time Abatement available for future use, and provide IRS Customer Service Representatives examples of such difficulties, such as no Volunteer Income Tax Assistance available;
- Provide written guidance directing IRS Customer Service Representatives to grant reasonable cause and COVID-related abatement requests liberally and reaffirming that these requests should be resolved orally when possible in order to provide targeted relief to taxpayers affected by the COVID-19 pandemic without the need for written requests;
- Develop specific coronavirus-related examples that qualify for reasonable cause abatement and share these examples with all IRS Customer Service Representatives through interim guidance; and
- Develop a dedicated telephone number, or dedicated prompt, for taxpayers or their advisors to call to request coronavirus-related penalty relief.


We appreciate the efforts the IRS has taken to resolve the mail backlog, although it still stands at approximately 3 million pieces. We urge the IRS to consider stopping the practice of issuing Notices of Intent to Levy and other compliance correspondence until the mail backlog is resolved at all IRS processing centers to limit taxpayer confusion and reduce unnecessary correspondence with the IRS.

Many taxpayers are facing economic hardships, and business closures due to COVID-19. Taxpayers expect fair treatment from their government, and the current unwillingness to provide

an expedited process for taxpayers and their advisors to request pandemic-specific relief places an undue burden on them.

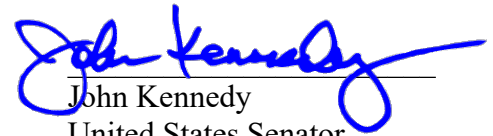
We ask that you move to address these issues immediately so the American people can receive the relief they urgently need.

Sincerely,



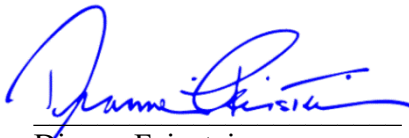
---

Kevin Cramer  
United States Senator



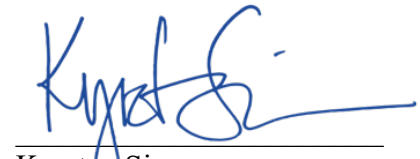
---

John Kennedy  
United States Senator



---

Dianne Feinstein  
United States Senator



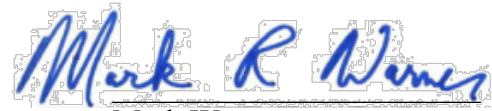
---

Kyrsten Sinema  
United States Senator




---

Ted Cruz  
United States Senator




---

Mark Warner  
United States Senator




---

Benjamin L. Cardin  
United States Senator



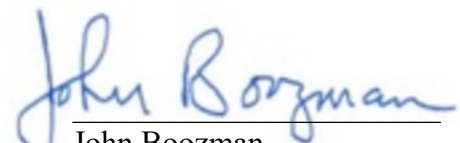
---

Jeanne Shaheen  
United States Senator



---

Thom Tillis  
United States Senator

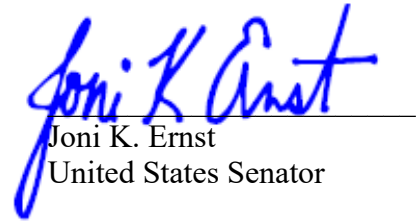


---

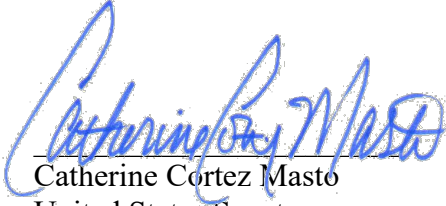
John Boozman  
United States Senator



M. Michael Rounds  
United States Senator



Joni K. Ernst  
United States Senator



Catherine Cortez Masto  
United States Senator

/s/ Thomas R. Carper  
Thomas R. Carper  
United States Senator