

**Talking Points** 

## **Disaster Relief**

Please thank your House members for supporting legislation to provide taxpayers and tax practitioners with certainty during times of natural disasters.

Please urge your senators to support legislation to provide taxpayers and tax practitioners with certainty during times of natural disasters.

Your personal voice is the most effective tool, and you should substitute your own words or phrasing as you speak to the members of Congress and/or their staff.

- For House meetings: Thank you for your support of H.R. 517, the *Filing Relief* for *Natural Disasters Act* that passed the House of Representatives earlier this year.
- For Senate meetings: We urge you to support S. 132, the Filing Relief for Natural Disasters Act.
  - This bill grants the IRS specific authority to quickly postpone certain deadlines in response to state-declared disasters, allowing the IRS to offer victims the certainty they need as soon as possible.
  - Currently, the IRS' authority to grant deadline extensions is limited to taxpayers affected by *federally-declared* disasters. State governors will issue official disaster declarations promptly. But often, presidential disaster declarations (by FEMA) in those same regions are not declared for days, or sometimes weeks after the state declaration. This process delays the IRS' ability to provide federal tax relief to impacted businesses and disaster victims.
  - H.R. 517 allows the IRS to postpone deadlines following a state governors' disaster declaration, which could provide certainty and reduce unnecessary stress while waiting for the issuance of federal tax relief.
- The CPA profession is a long-time advocate of implementing permanent disaster tax relief provisions to offer certainty and fairness to both taxpayers and tax professionals.
- Every year, CPAs and their clients are affected by disasters in our country. IRS filing relief for taxpayers following these disasters often arrives shortly before or after the filing deadlines — which causes tax practitioners and taxpayers unnecessary stress and burden.