

CHAMBER OF COMMERCE
OF THE
UNITED STATES OF AMERICA

CAROLINE L. HARRIS
VICE PRESIDENT, TAX POLICY
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September 13, 2019

David J. Kautter
Assistant Secretary
Office of Tax Policy
U.S. Department of the Treasury
1500 Pennsylvania Ave, NW
Washington, DC 20005

RE: Corporate Filing Deadline Relief

Dear Mr. Kautter:

The U.S. Chamber of Commerce writes to share our concerns about the ability of businesses to comply with the upcoming October 15, 2019 filing deadline for C corporations. Due to the significant changes resulting from the Tax Cuts and Jobs Act of 2017 (TCJA), copious compliance software changes have been necessary to facilitate these filings. Unfortunately, compliance software providers have been unable to provide timely software updates due to the sheer volume of changes coupled with the continuing stream of guidance. As such, the Chamber strongly urges you to consider any and all relief the Treasury Department and the Internal Revenue Service (IRS) can provide to businesses experiencing challenges in complying with the October 15 filing deadline.

While the Chamber does not believe it is within Treasury's authority to change the filing deadline in this situation, we do believe that the problems faced by taxpayers are of sufficient magnitude that timely and targeted relief for all taxpayers is necessary. For example, to alleviate the compliance challenges that are unique to this filing season, we urge consideration of relief, including, but not limited to:

- Waiving the penalty for late filing for a period certain.
- Waiving the penalty for failure to file complete forms and/or granting reasonable cause and substantial compliance for returns which may contain omissions or where there was a delay in a taxpayer's ability to e-file.
- Treating elections filed on amended returns as filed timely where the election technically is required on an original filed return.
- Issuing guidance to the field that supports and anticipates a larger-than-normal number of taxpayer-favorable adjustments submitted outside an amended return.

The Chamber strongly urges Treasury and the IRS to continue to work closely with the business community to implement the recent tax changes in a manner to ensure as little disruption as possible to normal business operations and that this law encourages the U.S. economy to achieve its true growth potential. The Chamber looks forward to working with you to address these and other issues as we work to implement our new, pro-growth tax code. Thank you for your time and attention.

Sincerely,

A handwritten signature in black ink, appearing to read "Caroline L. Harris". The signature is fluid and cursive, with a long horizontal stroke at the end.

Caroline L. Harris

Cc: Charles P. Rettig, Commissioner, Office of the Commissioner, Internal Revenue Service,
U.S. Department of the Treasury