



June 20, 2023

The Honorable Debra K. Lesko
United States House of Representatives
1214 Longworth House Office Building
Washington, DC 20515

The Honorable Bradley S. Schneider
United States House of Representatives
300 Cannon House Office Building
Washington, DC 20515

Re: H.R. 3708, the Tax Deadline Simplification Act

Dear Congresswoman Lesko and Congressman Schneider:

The American Institute of CPAs (AICPA) commends your efforts to simplify the quarterly installments for estimated income tax payments by individuals. Specifically, we support changing the due dates for the second and third quarter estimated federal income tax payments to have all quarterly payments due 15 days after the end of the quarter.

Currently, quarterly estimated tax payments for individuals (including small business owners) are due April 15, June 15, September 15, and January 15. The spacing between these dates does not tie to normal quarters, which can be confusing to self-employed individuals (and others) and even challenging to compute and timely pay.

Changing the June 15 date to July 15 and the September date to October 15 would consistently schedule the dates to three months apart and tie to the normal quarter date (15 days after the quarter end) making it easier for taxpayers to meet their tax obligations in a timely matter.

The AICPA is the world's largest member association representing the accounting profession, with more than 421,000 members in the United States and worldwide, and a history of serving the public interest since 1887. Our members advise clients on federal, state, and international tax matters and prepare income and other tax returns for millions of Americans. Our members provide services to individuals, not-for-profit organizations, small and medium-sized businesses, as well as America's largest businesses.

We welcome the opportunity to discuss these comments or to answer any questions that you may have. If you have any questions, please contact; Peter Mills, AICPA Senior Manager – Tax Policy and Advocacy, at (202) 434-9272 or Peter.Mills@aicpa-cima.com; or Lauren Pfingstag, AICPA Director – Congressional and Political Affairs, at (407) 257-0607 or Lauren.Pfingstag@aicpa-cima.com; or me at (830) 372-9692 or Bvickers@alamo-group.com.

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Sincerely,

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

Blake Vickers, CPA, CGMA
Chair, AICPA Tax Executive Committee

cc: Members of the United States Senate Finance Committee
Members of the United States House of Representatives Ways and Means Committee
Mr. Thomas Barthold, Chief of Staff, Joint Committee on Taxation
The Honorable Lily Batchelder, Assistant Secretary for Tax Policy, Department of the Treasury
The Honorable Daniel I. Werfel, Commissioner, Internal Revenue Service
Mr. William M. Paul, Principal Deputy Chief Counsel, Internal Revenue Service