



July 19, 2024

The Honorable Darin LaHood  
United States House of Representatives  
1424 Longworth House Office Building  
Washington, DC 20515

RE: H.R. 8864, The Tax Administration Simplification Act

Dear Representative LaHood:

The American Institute of CPAs (AICPA) commends your efforts to simplify the tax filing and payment process for millions of taxpayers and small businesses by introducing H.R. 8864, The Tax Administration Simplification Act. In particular, the AICPA supports and endorses the provisions to apply the mailbox rule to electronically submitted tax returns and payments and to revise the estimated tax payments deadline to fall on a true quarterly interval.

This legislation incorporates recommendations in the National Taxpayer Advocate's recent Annual Report to Congress (the "Purple Book"<sup>1</sup>) to allow the IRS to record payments and documents submitted to the IRS electronically on the day the payment or document is submitted instead of when they are received or reviewed at a later date (this provision is known as the mailbox rule). The legislation also incorporates the recommendation to revise the "quarterly" payments to three-month quarterly intervals instead of three-month, two-month, three-month and four-month intervals. The AICPA has previously recommended both provisions and thinks they would offer clarity and simplification to the payment and document submission process.

The AICPA is the world's largest member association representing the accounting profession, with more than 415,000 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 Melanie Lauridsen, AICPA Vice President, Tax Policy & Advocacy, at (202) 434-9235, or [Melanie.Lauridsen@aicpa-cima.com](mailto:Melanie.Lauridsen@aicpa-cima.com); Lauren Pfungstag, AICPA Director, Legislative Affairs, at (407) 257-0607 or [Lauren.Pfungstag@aicpa-cima.com](mailto:Lauren.Pfungstag@aicpa-cima.com); or me at (830) 372-9692 or [Bvickers@alamo-group.com](mailto:Bvickers@alamo-group.com).

Sincerely,

A handwritten signature in black ink, appearing to read "Blake Vickers".

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

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<sup>1</sup> See [National Taxpayer Advocate 2024 Purple Book: Compilation of Legislative Recommendations To Strengthen Taxpayer Rights and Improve Tax Administration](#), Dec. 31, 2023.

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cc: The Honorable Brad Schneider, House Committee on Ways and Means  
The Honorable Randy Feenstra, House Committee on Ways and Means  
The Honorable Suzan DelBene, House Committee on Ways and Means  
The Honorable Brian Fitzpatrick, House Committee on Ways and Means  
The Honorable Jimmy Panetta, House Committee on Ways and Means  
The Honorable Debbie Lesko, House Committee on Ways and Means  
The Honorable Daniel I. Werfel, Commissioner, Internal Revenue Service  
Ms. Erin Collins, National Taxpayer Advocate, Internal Revenue Service  
Mr. Thomas Barthold, Chief of Staff, Joint Committee on Taxation