



September 3, 2021

The Honorable Judy Chu  
United States House of Representatives  
2423 Rayburn House Office Building  
Washington, DC 20515

**Re: H.R. 5155, “Taxpayer Penalty Protection Act of 2021”**

Dear Congresswoman Chu:

The American Institute of CPAs (AICPA) applauds the Taxpayer Penalty Protection Act of 2021 (H.R. 5155) and commends you on your efforts to assist taxpayers as they deal with the challenges created by the ongoing Coronavirus Disease 2019 pandemic (commonly known as “Coronavirus”) resulting in some taxpayers unable to voluntarily comply with their tax obligations or inadvertently under-withholding taxes and facing potential penalties.

This Act not only provides a fair and reasonable measure of penalty relief that helps taxpayers who have endured numerous hardships, but also reduces contacts with the IRS as the Service struggles with their own pandemic related challenges.<sup>1</sup> The AICPA supports and appreciates the meaningful relief that H.R. 5155 will provide to all taxpayers and the assistance it provides the tax administration system to continue to help taxpayers meet their obligations.

The AICPA is the world’s largest member association representing the CPA profession, with more than 431,000 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.

The AICPA welcomes an opportunity to provide additional input in further consideration of penalty relief. If you have any questions, please feel free to contact Melanie Lauridsen, Senior Manager – AICPA Tax Policy & Advocacy, at (202) 434-9235 or [Melanie.Lauridsen@aicpa-cima.com](mailto:Melanie.Lauridsen@aicpa-cima.com); Lauren Pfungstag, Director – AICPA Congressional and Political Affairs, at (407)257-0607 or [Lauren.Pfungstag@aicpa-cima.com](mailto:Lauren.Pfungstag@aicpa-cima.com); or me at (601) 326-7119 or [JanLewis@HaddoxReid.com](mailto:JanLewis@HaddoxReid.com).

Sincerely,

A handwritten signature in black ink, appearing to read "Jan F. Lewis", written in a cursive style.

Jan F. Lewis, CPA  
Chair, AICPA Tax Executive Committee

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<sup>1</sup> AICPA letter, “[Additional Penalty Relief Measures](#),” May 17, 2021.