

# United States Senate

WASHINGTON, DC 20510

January 24, 2018

David J. Kautter  
Acting Commissioner  
Internal Revenue Service  
111 Constitution Avenue, NW  
Washington, D.C. 20224

Dear Acting Commissioner Kautter:

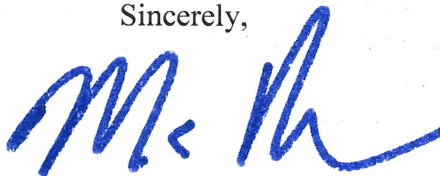
With the ongoing recovery efforts stemming from Hurricane Maria, I ask for your consideration of significant relief for residents of Puerto Rico.

As you know, a tax deadline for many filers is Wednesday, January 31. However, with many residents of the island still without power and facing damaged or loss of sufficient documentation, some remain at risk for being unable to file on time or with complete information. This reality could lead to inaccurate filings that place greater burden on the Internal Revenue Service and deprives residents and businesses of their own money at a time when it is needed most – during the recovery from a devastating storm.

With this in mind, I request that the deadlines initially postponed for Puerto Rico filers that were postponed to January 31, 2018 be further delayed to allow for residents and businesses in Puerto Rico to continue to recover from this deadly storm. Among the deadlines initially delayed included those for businesses facing payroll and excise taxes, tax-exempt organizations that operate on a calendar-year basis, and taxpayers who had received an extension from 2016. I ask that the deadlines for these filers, and other applicable filers, be extended and appropriately conveyed to the public.

Thank you for your timely consideration as Puerto Rico continues to recover and rebuild after this terrible hurricane.

Sincerely,



Marco Rubio  
U.S. Senator