



July 30, 2024

The Honorable Marsha Blackburn
U.S. Senate
357 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Darin LaHood
U.S. House of Representatives
1424 Longworth House Office Building
Washington, DC 20515

Dear Sen. Blackburn and Rep. LaHood:

I write on behalf of the National Taxpayers Union (NTU), the nation's oldest taxpayer advocacy organization, in strong support of the Electronic Communication Uniformity Act (S. 1338) and the Tax Administration Simplification Act (H.R. 8864). Your bills would provide that electronically filed documents and payments would be considered as filed on the date they are submitted, not the date the Internal Revenue Service (IRS) receives them.

Currently, documents and payments submitted to the IRS by mail are considered as filed based on the postmark, not the date received. This does not apply to electronically submitted documents. The discrepancy between filing by mail versus filing electronically punishes taxpayers who file digital submissions.

Your legislation would equalize electronic filing rules with the "mailbox rule" for paper returns.

Extending the mailbox rule to electronically submitted documents would level the playing field for taxpayers who submit goods online. It would also encourage greater use of digital submissions, which are less costly to the IRS. This would benefit taxpayers and reduce administrative costs.

It is our belief that Congress and the IRS should prioritize electronic filing and processing for all or nearly all tax forms. Your legislation would facilitate this. NTU strongly supports these bills and appreciates your leadership on this issue.

Sincerely,

Brandon Arnold
Executive Vice President