



May 14, 2020

The Honorable Steven Mnuchin
Secretary
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

Dear Secretary Mnuchin:

On behalf of the National Taxpayers Union, the nation's oldest taxpayer advocacy organization, I write to express our appreciation for the important work your department has done to help America respond to the COVID-19 crisis and its impact on our economy. As you continue to respond to the needs of taxpayers and businesses, we respectfully request you consider another extension to the payment postponement period for certain taxes collected by the Alcohol and Tobacco Tax and Trade Bureau.

The Treasury Department has already implemented many policies to provide affected individuals and businesses with much-needed relief to help weather this economic crisis. Pursuant to the president's invoking of 26 U.S.C. 7508A(a), on March 31 you postponed filing and payment deadlines of federal excise tax payments for three months. This deferral period grants brewers, distillers, vintners, and other sellers a cushion to meet other pressing financial obligations instead of burdening them with tax payments.

However, as the crisis continues to weaken consumer demand and wreak havoc across small businesses, we believe the Treasury should consider another postponement period. With only weeks remaining in the current deferral period this is an urgent matter to address. We understand the tradeoffs in a continuation of the delay, but at this juncture, it's more important that businesses remain capitalized and mitigate the potential of liquidity issues.

As NTU's research arm recently [noted](#), the Treasury can, and should, postpone the filing and payment deadline for excise taxes and all other taxes. As such, it makes the most sense for the federal government to suspend all estimated payments for 2020 for all major taxes, including individual income, corporate income, some payroll, and excise taxes. Such a suspension would not eliminate the requirement to pay the tax eventually, but it does provide cash flow and administrative benefits during the crisis.

The scale of this current health and economic crisis is unprecedented. The Internal Revenue Code grants you many powers during these challenging times as it relates to tax filing requirements. We hope you use these powers to delay excise tax payments sooner rather than later to afford small businesses much needed certainty during these uncertain times. Thank you for your consideration.

Sincerely,

Brandon Arnold
Executive Vice President