

**Congress of the United States**  
**Washington, DC 20515**

July 21, 2020

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

The Honorable Charles P. Rettig  
Commissioner  
U.S. Internal Revenue Service  
1111 Constitution Avenue NW  
Washington, D.C. 20224

Dear Secretary Mnuchin and Commissioner Rettig:

As you continue working to respond to the COVID-19 pandemic, we urge you to consider implementing three safe harbor measures related to employer reporting requirements of the Affordable Care Act (ACA).

Specifically, we urge the Administration to provide temporary relief from the requirements of Code sections 6055 and 6056. This relief, consistent with Executive Order 13924 (entitled *Regulatory Relief to Support Economic Recovery*), would:

- 1) Provide employers with longer than 30 days to appeal a 226-J tax penalty letter;
- 2) Provide employers that have to pay a tax penalty with a deferral similar to that offered for other tax-related payments and filings to help with liquidity burdens, further extending relief already given; and
- 3) Review an employer's reported filings to data match against an individual's tax return before issuing a 226-J letter.

Given the toll COVID-19 continues to take, it is critical that the federal government take proactive, commonsense measures to bolster businesses and ease regulatory requirements where possible. With this in mind, we urge you to swiftly provide the safe harbor measures above.

Sincerely,



MIKE THOMPSON  
Member of Congress



ADRIAN SMITH  
Member of Congress