

United States Senate

WASHINGTON, DC 20510

March 18, 2026

The Honorable Scott Bessent
Acting Commissioner
Internal Revenue Service
111 Constitution Avenue, NW Washington,
DC 20224

Dear Acting Commissioner Bessent;

We write to respectfully request an update on the status of the Internal Revenue Service's implementation of the Filing Relief for Natural Disasters Act, which President Trump signed into law in July 2025. With the April 15, 2026 federal tax filing deadline now just weeks away, it is critical that businesses, individuals, and states understand full scope of how the IRS intends to implement this legislation.

As you know, the Filing Relief for Natural Disasters Act represents an important step forward for Americans impacted by natural disasters such as fires, floods, and hurricanes. Under prior law, taxpayers in areas covered only by state-level disaster declarations, but not federal presidential declarations, were ineligible for federal tax filing extensions, even when they had suffered significant losses from natural disasters. This bill authorized the governors of states and territories to formally request that the IRS extend federal tax filing deadlines following a statedeclared emergency or disaster. It also extended mandatory federal filing extensions from 60 to 120 days.

We are pleased to see that IRS has moved swiftly to use this authority in the case of recent winter storms in Louisiana.¹ However, there does not appear to be any guidance, FAQ documents, or other resources for taxpayers, tax practitioners, or states to review to understand how this authority will function. With the April 15, 2026 filing deadline approaching, we are requesting information on the following to provide clarity for taxpayers and tax professionals:

1. What steps has the IRS taken to implement this legislation so far? And what is the timeline for full implementation?
2. Does the IRS intend to issue any public notices, FAQs, or other guidance?
3. What coordination, if any, is underway between the IRS and the Federal Emergency Management Agency (FEMA) to ensure the Act's new governor-request mechanism is accessible and workable?
4. What steps does IRS intend to take to inform states and territories of this new authority?

¹ <https://www.irs.gov/newsroom/irs-announces-tax-relief-for-taxpayers-impacted-by-severe-winter-storms-in-the-state-of-louisiana-various-deadlines-postponed-to-march-31-2026>

Congress passed this legislation with overwhelming bipartisan support because the importance of supporting Americans impacted by natural disasters is beyond dispute.

We urge IRS to move swiftly to fully implement this legislation. We appreciate your attention to this matter and remain committed to supporting the agency's efforts to deliver relief to disaster-affected Americans.

Sincerely,



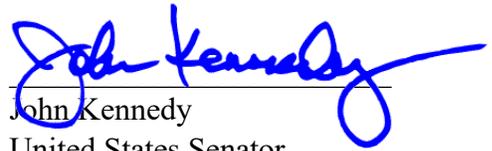
Catherine Cortez Masto
United States Senator



Marsha Blackburn
United States Senator



Chris Van Hollen
United States Senator



John Kennedy
United States Senator