



Peter Franchot
Comptroller

January 6, 2021

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

Dear Commissioner Rettig:

I hope this correspondence finds you and your family well. I wish you all a happy new year. There is much reason for hope as we enter 2021 with the promise of effective vaccines that will finally put the COVID-19 pandemic behind us.

Unfortunately, as you are no doubt aware, the deleterious impact of this virus is still being felt by individuals and businesses throughout the country. In Maryland, one of the wealthiest states in the nation, millions are struggling to make ends meet, put food on the table for their families, and keep a roof over their heads. Countless small businesses have permanently closed, taking with them desperately needed jobs. As Comptroller of Maryland, I am keenly aware of the economic havoc this pandemic has wreaked upon our citizens and will continue without intervention to staunch the financial impact.

Swift economic relief is needed immediately to prevent the further loss of more businesses, increases in homelessness, and other social maladies that will result from inaction. I have therefore used my authority as Maryland Comptroller to provide immediate relief for small businesses in the form of a three-month business tax forbearance for business taxes and estimated monthly payments, and a two-month forbearance for employer withholding payments. All business tax returns and payments that are due from January to March will be pushed back to April 15th. Similarly, employer withholding payments that are due between February and April, will be due on April 15th.

I am respectfully requesting that as Commissioner of the Internal Revenue Service, you should also provide the same forbearance period for monthly business tax payments owed at the federal level. I believe this will be the most immediate and effective remedy for American businesses and consequently its citizens that we can take at this juncture. This same action helped countless millions last year and can do so again. Americans need decisive action now more than ever.

Thank you for your time and consideration. I look forward to receiving your response.

Sincerely,

Peter Franchot
Comptroller of Maryland