

Congress of the United States
Washington, DC 20510

March 12, 2024

The Honorable Danny Werfel
Commissioner
Internal Revenue Service
1111 Constitution Ave NW
Washington, DC 20224

Dear Commissioner Werfel:

We write today to request your assistance in providing relief to the survivors of the Maui wildfire disaster. As these members of our community continue to process trauma, experience displacement, and assess the damage from the wildfires, we ask for your assistance in making sure individuals and businesses have enough time to file their taxes and make payments for the 2023 tax season. At a minimum, we ask you to extend the deadline for individuals and businesses in the communities affected by the Maui wildfires to file their federal income taxes beyond the current April 15, 2024 deadline.

On August 8, 2023, the community of Lahaina experienced devastating wildfires that destroyed the entire town and claimed the lives of at least 101 people. Kula also experienced fires that razed thousands of acres and destroyed 24 structures. Recognizing the impact of the wildfires, President Biden declared a major disaster for Hawaii Wildfires shortly thereafter (DR-4724-HI). Two weeks later, on August 21, 2023, President Biden visited Lahaina and committed to “make sure the community has everything... the federal government can offer to heal and rebuild as fast as possible.” The process to fully recover and rebuild will take years.

While affected Maui residents have been resilient in the months since the wildfires, they are still facing immediate challenges that require their full attention. Thousands of survivors remain displaced in hotels and other short-term housing while working with insurance and mortgage companies to fully assess and understand the economic impacts of this disaster on their lives. In the wake of the wildfires, survivors received federal, state, county, and community disaster assistance to provide them with initial relief to meet their basic needs. It will likely take individuals additional time to evaluate the tax liabilities of various types of disaster assistance they received last year. And on top of that, survivors are still processing the loss of loved ones, neighbors, and other members of their communities and the physical devastation that has completely altered the course of their lives. Delaying the filing deadline for these survivors

would not only alleviate the stress of filing taxes on top of everything else they have been working through, but it would also save the Internal Revenue Service (IRS) the capacity of having to process tax returns that will likely need an amendment.

Under current law, the Treasury Department, and, by extension, the IRS, has the authority to extend the deadline for taxpayers affected by federally-declared disasters for up to one year (26 U.S.C. 7508A). As millions of Americans start to file their federal taxes, we ask you to use your authority as IRS Commissioner to, at a minimum, extend the deadline for individuals and businesses affected by the wildfires to file their federal income taxes.

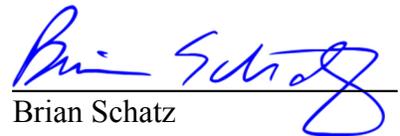
A filing and payment extension would go a long way toward helping the Maui community recover. At the very least, the extension should be provided to individuals residing in Maui County. However, we would also encourage you to consider including other individuals who have been impacted the wildfires.

Thank you for your consideration. We look forward to your response.

Sincerely,



Mazie K. Hirono
United States Senator



Brian Schatz
United States Senator



Jim Tokuda
Member of Congress



Ed Case
Member of Congress