

February 26, 2026

The Honorable Scott Bessent
Secretary of the Treasury
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

The Honorable Frank Bisignano
Chief Executive Officer
Internal Revenue Service
1111 Constitution Ave, NW
Washington, DC 20224

The Honorable Kenneth Kies
Assistant Secretary for Tax Policy &
Acting IRS Chief Counsel
Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20220

Re: Extension of time to file tax and information returns and/or waiver of penalties

Dear Secretary Bessent, Chief Executive Bisignano and Assistant Secretary Kies:

I am writing to you to request extensions of time to file and penalty waivers for taxpayers in my state regarding the devastating 2026 winter storms.

The storm brought icy precipitation and frigid temperatures throughout most of Louisiana, with the northern parishes experiencing widespread power and water outages. The power outages interrupted service to hospitals and nursing homes, forcing them to operate on generators and caused extended school and business closures. The ice shut down Interstate 20 and numerous state highways for several days. At its peak, the storm left over 175,000 residential customers without power. Widespread power outages and damage to water systems resulted in 32,487 customers completely without water at one point. Up to 187,359 residents were under Boil Water Advisories.

On January 24, 2026, President Trump approved a federal emergency disaster declaration for Louisiana, enabling us to access critical federal resources to supplement response efforts.¹ On February 4, 2026, Governor Landry requested an expedited major disaster declaration under the Stafford Act for periods beginning on January 23, 2026. The Small Business Administration has already acknowledged the effect on businesses by offering Economic Injury Disaster Loan (EIDL) in 19 out of 64 Louisiana parishes.²

¹ <https://www.fema.gov/press-release/20260129/president-donald-j-trump-approves-emergency-declaration-louisiana>

² <https://www.sba.gov/article/2026/02/04/sba-offers-relief-louisiana-small-businesses-private-nonprofits-affected-2026-severe-winter-storm>

Under 26 U.S. Code § 7508A, a Presidential disaster declaration or state-declared disaster can allow a period of up to one year to be disregarded in determining whether the performance of certain acts are timely under the Internal Revenue Code. In addition, the IRS can waive penalties assessed under section 6721(a)(2)(A) for failure to timely file an information return as defined in section 6724(d)(1).³ The latter is particularly sensitive given that the ice storms hit our state during the run-up to the information return reporting deadline of February 2, 2026. Hardworking Louisiana taxpayers should not be punished for missing a 1099 or W-2 filing deadline through no fault of their own.

I therefore urge IRS to broadly extend applicable tax filing deadlines and/or waive late filing penalties for Louisianians continuing to be harmed by this devastating storm.

Regards,

A handwritten signature in blue ink that reads "Bill Cassidy, M.D." The signature is written in a cursive, flowing style.

Bill Cassidy, M.D.

United States Senator, Louisiana

³ For example, the IRS waived penalties for information returns in response to the COVID-19 pandemic. IRS Notice 2022-36, pg. 7. <https://www.irs.gov/pub/irs-drop/n-22-36.pdf>