

March 24, 2020

Governor Andrew M. Cuomo  
Executive Chamber  
New York State Capitol  
Albany, New York 12224

To the Honorable Andrew M. Cuomo,

On behalf of the New York State Society of Certified Public Accountants (NYSSCPA), an organization representing more than 24,000 CPAs in public practice, business, government and education, we applaud your leadership in this unprecedented time. Your efforts to combat the spread of the novel coronavirus (COVID-19) have been truly inspiring and have provided a sense of calm and reassurance to all New Yorkers and the country as a whole. We are especially grateful for your recent announcement extending the deadline to file New York State income tax returns until July 15. This action will help New Yorkers who are facing hardship.

We write today to raise a critical issue the accounting profession is facing in relation to the novel coronavirus (COVID-19) – the requirement for tax preparers to obtain a “wet signature” when filing a New York State tax return on behalf of a client – and ask for your assistance.

By way of background, under New York State law and applicable regulations, all tax filers are able to use an electronic signature to file their own New York State tax returns. Tax preparers filing New York State tax returns on behalf of clients, however, may not utilize an electronic signature on an e-file authorization form – they must obtain a “wet signature” from their client instead. New York State regulation does set forth a process known as a “Business Analysis/Risk Assessment” that can be undertaken by the New York State Department of Taxation and Finance (NYSDTF) to authorize electronic signatures on e-file authorization forms, but, to date, this process has not been completed.

Earlier this week, in order to slow the current pandemic, New York State was put on PAUSE. Non-essential businesses are closed, gatherings of any size for any reason are cancelled, and all New Yorkers are directed to practice social distancing – by staying home and keeping six feet of space from others when in public. We believe the expanded use of electronic signatures on e-file authorizations forms this tax season could provide an immediate and additional safeguard to mitigate the spread of the novel coronavirus (COVID-19).

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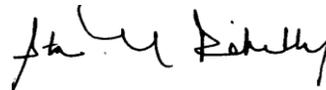
We are, therefore, respectfully requesting that you consider invoking your authority pursuant to Section 29-a of Article 2-B of the Executive Law to suspend/modify the requirement that tax preparers must obtain a “wet signature” on an e-file authorization form when filing a New York State tax return on behalf of a client. Temporarily granting this relief would go a long way in ensuring certified public accountants – essential workers - and their loved ones remain healthy and out of harm’s way during this pandemic. It will also facilitate revenue reaching the state in a more timely manner.

The NYSSCPA looks forward to continuing working with you and your administration and stands ready to provide any and all assistance to the State of New York during this uncertain time. Thank you for your attention to this matter.

Sincerely,



Joanne S. Barry, CAE  
Executive Director/CEO



Ita M. Rahilly, CPA, AEP  
President