

# AMERICAN PAYROLL ASSOCIATION

October 3, 2022

Andres Garcia  
Internal Revenue Service  
1111 Constitution Avenue, NW, Room 6526  
Washington, DC 20224  
[pra.comments@irs.gov](mailto:pra.comments@irs.gov)

Re: In support of “Proposed Collection for Timely Mailing Treated as Timely Filing,” 87 *Fed. Reg.* 54755 (September 7, 2022); OMB Control Number 1545–1899

Dear Mr. Garcia:

The American Payroll Association (APA) supports the IRS’s “Proposed Collection for Timely Mailing Treated as Timely Filing” published at 87 *Fed. Reg.* 54755 (September 7, 2022).

The APA is a nonprofit association representing more than 20,000 payroll professionals throughout the United States. APA's primary mission is to educate its members and the payroll industry regarding best practices associated with paying America's workers while complying with applicable federal, state, and local laws. The APA's Government Relations Task Force works with government to help payroll professionals with compliance, while minimizing the administrative burden on government, employers, and individual workers.

The APA appreciates the IRS’s efforts to provide delivery options for paper-filed returns and to clearly identify what constitutes timely filing. Allowing private delivery services in addition to the U.S. Postal Service is of great value for employers, especially for those businesses that are able to negotiate convenient delivery services.

Sincerely,



Alice P. Jacobsohn, Esq.  
Director, Government Relations

For APA Government Relations Task Force Federal Issues Subcommittee  
Chairs Rebecca Harshberger, CPP, and Jon Schausten, CPP