

**Contact****Houston**

1200 Smith Street, Suite 1400  
Houston, Texas 77002-4310  
Tel: 713.658.1818  
Fax: 713.658.2553

**Atlanta**

191 Peachtree Street, N.E.,  
Forty-Sixth Floor  
Atlanta, Georgia 30303  
Tel: 404.659.1410  
Fax: 404.659.1852

**Philadelphia**

50 South 16th Street, Suite  
1700  
Philadelphia, PA 19102  
Tel: 610.772.2300  
Fax: 610.772.2305

**San Antonio**

112 East Pecan Street, Suite  
1450  
San Antonio, Texas 78205  
Tel: 210.253.8383  
Fax: 210.253.8384

**Leo Unzeitig, San Antonio Shareholder, contributed to a comment letter released by the Texas Society of CPAs Federal Tax Policy Committee**

**Letter released by the Texas Society of CPAs Federal Tax Policy Committee includes comments from Leo Unzeitig**

March 3, 2023

Chamberlain Hrdlicka Shareholder, Leo Unzeitig, contributed to a comment letter recently released by the Texas Society of CPAs Federal Tax Policy Committee. The committee expressed concerns regarding the overzealous imposition of penalties for taxpayers' inadvertent failures to file international information returns (specifically, Forms 3520 and 3520-A). The committee suggested a revamp of the IRS' process for imposing penalties as well as improvements to evaluating reasonable cause statements. The full letter can be found linked below.