

RICHARD E. NEAL,
MASSACHUSETTS,
CHAIRMAN

JOHN LEWIS, GEORGIA
LLOYD DOGGETT, TEXAS
MIKE THOMPSON, CALIFORNIA
JOHN B. LARSON, CONNECTICUT
EARL BLUMENAUER, OREGON
RON KIND, WISCONSIN
BILL PASCRELL JR., NEW JERSEY
DANNY K. DAVIS, ILLINOIS
LINDA T. SANCHEZ, CALIFORNIA
BRIAN HIGGINS, NEW YORK
TERRI A. SEWELL, ALABAMA
SUZAN DELBENE, WASHINGTON
JUDY CHU, CALIFORNIA
GWEN MOORE, WISCONSIN
DAN KILDEE, MICHIGAN
BRENDAN BOYLE, PENNSYLVANIA
DON BEYER, VIRGINIA
DWIGHT EVANS, PENNSYLVANIA
BRAD SCHNEIDER, ILLINOIS
TOM SUOZZI, NEW YORK
JIMMY PANETTA, CALIFORNIA
STEPHANIE MURPHY, FLORIDA
JIMMY GOMEZ, CALIFORNIA
STEVEN HORSFORD, NEVADA

BRANDON CASEY,
MAJORITY STAFF DIRECTOR

Congress of the United States

U.S. House of Representatives

COMMITTEE ON WAYS AND MEANS

1102 LONGWORTH HOUSE OFFICE BUILDING
(202) 225-3625

Washington, DC 20515-0348

<http://waysandmeans.house.gov>

KEVIN BRADY,
TEXAS,
RANKING MEMBER

DEVIN NUNES, CALIFORNIA
VERN BUCHANAN, FLORIDA
ADRIAN SMITH, NEBRASKA
KENNY MARCHANT, TEXAS
TOM REED, NEW YORK
MIKE KELLY, PENNSYLVANIA
GEORGE HOLDING, NORTH CAROLINA
JASON SMITH, MISSOURI
TOM RICE, SOUTH CAROLINA
DAVID SCHWEIKERT, ARIZONA
JACKIE WALORSKI, INDIANA
DARIN LAHOOD, ILLINOIS
BRAD R. WENSTRUP, OHIO
JODEY ARRINGTON, TEXAS
DREW FERGUSON, GEORGIA
RON ESTES, KANSAS

GARY ANDRES,
MINORITY STAFF DIRECTOR

January 8, 2020

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

Dear Commissioner Rettig,

We write today to request that the Internal Revenue Service (IRS) establish an expedited process for tax-exempt organizations to obtain refunds of unrelated business income tax (UBIT) paid on parking and transportation benefits provided to their employees.

As you are aware, this tax was enacted in 2017 as part of the Tax Cuts and Jobs Act and was repealed in December 2019 as part of the Taxpayer Certainty and Disaster Tax Relief Act of 2019. We proudly supported repeal of this tax, which was unfair to charitable organizations and diverted money away from the good work that these organizations do.

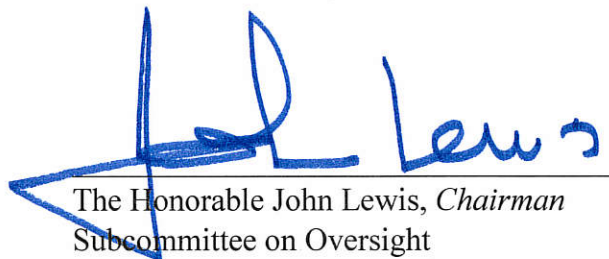
Given that the tax was repealed retroactively, organizations that paid UBIT on parking and transportation benefits are now entitled to a refund. We respectfully request that the IRS implement an expedited process for providing refunds to these organizations, which do such critically important work for our communities. Additionally, we request that the IRS promptly issue guidance on the appropriate steps organizations should take in the refund process, so that they can receive the money they are owed without delay and further hardship.

As always, we thank you, in advance, for your prompt attention to this matter.

Sincerely,



The Honorable Richard E. Neal, *Chairman*
Committee on Ways and Means



The Honorable John Lewis, *Chairman*
Subcommittee on Oversight