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January 8, 2020

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

Dear Commissioner Rettig,

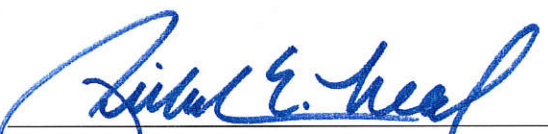
We write today to request that the Internal Revenue Service (IRS) establish an expedited process for tax-exempt organizations to obtain refunds of unrelated business income tax (UBIT) paid on parking and transportation benefits provided to their employees.

As you are aware, this tax was enacted in 2017 as part of the Tax Cuts and Jobs Act and was repealed in December 2019 as part of the Taxpayer Certainty and Disaster Tax Relief Act of 2019.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.

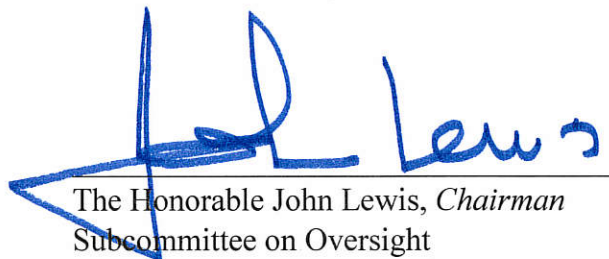
Given that the tax was repealed retroactively, organizations that paid UBIT on parking and transportation benefits are now entitled to a refund. We respectfully request that the IRS implement an expedited process for providing refunds to these organizations, which do such critically important work for 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