

**Congress of the United States**  
**Washington, DC 20515**

January 12, 2016

The Honorable John Koskinen  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Dear Commissioner Koskinen:

The recently enacted Protecting Americans from Tax Hikes Act of 2015 (Division Q of H.R. 2029) includes our bill, the Wrongful Convictions Tax Relief Act (Section 304 of H.R. 2029), which would prohibit the taxation of civil damages, restitution, or other monetary award provided to those who have been wrongfully imprisoned. This victory is long overdue and much deserved for these individuals. No longer will the wrongfully imprisoned have to suffer the additional injustice of paying taxes on compensation intended to help make them financially whole.

As important as it was for this bill to become law, it is just as important that the IRS implement the legislation without delay. Of particular importance is the waiver of limitations provision. This provision allows for those who have been wrongfully imprisoned and who ordinarily cannot file for tax refunds due to the expiration of the statute of limitations to have the opportunity to do so. This is only right and fair. However, given that this opportunity is only available for just one year from the date of enactment, we would like the IRS to respond to the following questions by February 1, 2016:

- 1) How will the IRS implement the waiver of limitations?
- 2) How long will it take the IRS to implement the waiver of limitations?
- 3) How will the IRS communicate the waiver of limitations so as to enable all interested and eligible individuals the opportunity to take advantage of this one-time retroactive relief?

And more generally:

- 4) How will the IRS communicate the overall change in law?
- 5) How long will it take the IRS to implement the change in law?

With the tax filing season fast approaching, we strongly encourage the IRS to expeditiously implement this legislation. Those who have been wrongfully imprisoned should not have to wait a day more than absolutely necessary to benefit. Thank you for your attention to this critical matter.

Sincerely,



Sam Johnson  
Member of Congress



John Larson  
Member of Congress