

United States Senate

WASHINGTON, DC 20510

September 11, 2017

COMMITTEES:

APPROPRIATIONS

FOREIGN RELATIONS

SELECT COMMITTEE ON INTELLIGENCE

SMALL BUSINESS AND ENTREPRENEURSHIP

SPECIAL COMMITTEE ON AGING

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

Dear Commissioner Koskinen:

With Hurricane Irma leaving great destruction in its wake, I ask for your consideration of significant relief for Florida taxpayers.

As you know, the filing deadline for calendar-year partnerships is Friday, September 15. However, Hurricane Irma has forced many businesses to close their doors and devote significant resources to the rapid recovery of their buildings, equipment, and safety of their employees. In order to allow these businesses to continue to put safety and rebuilding efforts first, I ask that you extend the filing deadline for calendar year partnerships to January 31, 2018.

Additionally, as many residents have been displaced from their homes due to catastrophic damage, Floridians with still-habitable homes have graciously opened up their spare bedrooms, living rooms, garages, and barns to temporarily house those in need or providing volunteer services. This generosity can often come at significant, uncompensated cost to homeowners who are aiding neighbors, strangers, and relief workers. To the maximum extent allowed by the law, I urge the IRS to treat these contributions as they would other in-kind contributions to charitable organizations. If such a change cannot be reasonably made by the authority provided to you by current law, please identify what changes would need to be made in order to accomplish this.

Thank you for your prompt response as Florida commits the full capacity of its state and federal resources to the recovery from this terrible storm.

Sincerely,



Marco Rubio
U.S. Senator