

NEAL P. DUNN, MD
2ND DISTRICT, FLORIDA

COMMITTEE ON AGRICULTURE
COMMITTEE ON VETERANS' AFFAIRS
COMMITTEE ON SCIENCE,
SPACE, AND TECHNOLOGY

Congress of the United States
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Commissioner Charles P. Rettig
The Internal Revenue Service
1111 Constitution Avenue NW
Washington, D.C. 20224

February 8, 2019

Dear Commissioner Rettig,

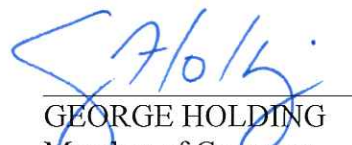
We are writing to urge your agency to extend eligibility under Revenue Procedure 2018-09 to residents living in 2018 federally declared disaster areas. Extending eligibility under Revenue Procedure Rule 2018-09 will allow individuals in federally-declared disaster areas greater assistance in determining casualty losses on their property for tax purposes. The process of assessing casualty losses can be tedious and sometimes require volumes of paperwork from homeowners who are simply trying to determine the decrease in fair-market value of their property.

Revenue Procedure 2018-09 was published by the Internal Revenue Service following the 2017 hurricane season "as part of a wider effort to help victims of natural disasters." This rule allows individuals to utilize the "Cost Indexes Safe Harbor Method" - which streamlines the process for assessing the loss in value of a personal residence. A homeowner's ability to use this method eliminates one of the many burdens residents experience as they look to recover from a natural disaster.

We urge the Internal Revenue Service to either expand the eligibility of Revenue Procedure 2018-09, or in the alternative, author a new rule specifying that individuals affected by the 2018 natural disasters are able to use the "Cost Indexes Safe Harbor Method". Thank you again for the hard work your agency has done as part of your effort to help these individuals. We stand by to be of assistance in any way with this matter.

Sincerely,


NEAL P. DUNN, M.D.
Member of Congress


GEORGE HOLDING
Member of Congress


DAVID ROUZER
Member of Congress


AL LAWSON
Member of Congress



TOM RICE
Member of Congress



DAVID PRICE
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CC: William M. Paul
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