

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

January 14, 2019

The Rev. Wade Hyslop, Jr.  
Pastor  
Trinity Missionary Baptist Church  
60 Blackhall Street  
New London, CT 06320

Dear Rev. Hyslop:

As you may be aware, the 2017 law, the Tax Cuts and Jobs Act, imposed a new tax on nonprofits, including religious organizations, which required nonprofits to pay a 21% “unrelated business income tax (UBIT)” on parking and transportation benefits provided to their employees. This tax has been an enormous burden to many nonprofit and religious organizations in Connecticut.

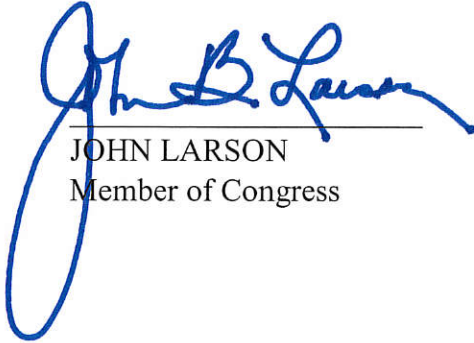
Fortunately, there is good news. The Taxpayer Certainty and Disaster Tax Relief Act of 2019 was signed into law in December and contained a provision repealing the UBIT on parking and transportation benefits. The repeal applies retroactively to the 2018 and 2019 tax years and repeals the tax for future years as well. We voted in strong support of the legislation that included this important tax repeal when it was considered in the House in December and are glad that nonprofits throughout the country are no longer required to pay this arduous tax.

As a result of this repeal, nonprofits and faith groups that were being taxed on employee benefits can now use their precious resources towards the mission of their organization. Tax-exempt organizations, such as churches, synagogues, and charitable organizations, provide enormous benefits to our communities and should never have been taxed on these benefits in this first place.

Because this tax was repealed retroactively, organizations that paid UBIT on parking and transportation benefits in 2018 and 2019 are entitled to a refund. At this time, the Internal Revenue Service (IRS) has not yet established a uniform process for obtaining refunds. Enclosed is a letter sent to the IRS by the Chairman of the Ways and Means Committee and Chairman of the Oversight Subcommittee requesting the establishment of an expedited refund process. We will continue to monitor the IRS closely for guidance on the refund process and would encourage your church to do so as well.

We hope that this update is informative to you and to the Trinity Missionary Baptist Church. As always, please do not hesitate to contact our offices if we can be of assistance.

Sincerely,



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Member of Congress



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# Congress of the United States

## U.S. House of Representatives

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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.

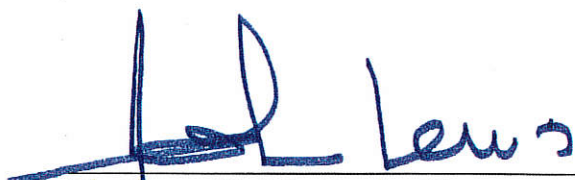
As you are aware, this tax was enacted in 2017 as part of the Tax Cuts and Jobs Act and was repealed in December 2019 as part of the Taxpayer Certainty and Disaster Tax Relief Act of 2019. We proudly supported repeal of this tax, which was unfair to charitable organizations and diverted money away from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