

Congress of the United States
Washington, DC 20515

April 19, 2016

The Honorable John Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, D.C. 20224

Dear Commissioner Koskinen:

We are writing to express our serious concerns with the Internal Revenue Service's (IRS) recent announcement that it will fail to meet the deadline for implementation of the Health Coverage Tax Credit's (HCTC) Advance Monthly Program (AMP).

The HCTC is incredibly important for individuals and families throughout Ohio and across the United States, including the more than 20,000 Delphi Salaried Retirees whose pensions were terminated in the wake of the federal government's bailout of General Motors in 2009. These retirees have struggled with the financial hardships brought on by their reduced pensions and the elimination of their health insurance, and they have relied on the HCTC to afford their healthcare costs.

As you know, the HCTC was renewed and extended as part of the Trade Preferences Extension Act of 2015, which set a statutory deadline of June 29, 2016 for the IRS to implement the AMP. However, in March 2016 – eight months after enactment and a mere four months before the deadline – the IRS announced that it will not administer the AMP until January 2017. Both the IRS' failure to adhere to the law and the timing of this announcement are deeply troubling.

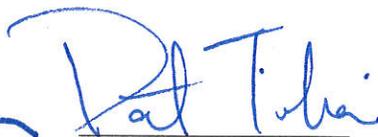
Not only has the IRS announced its intention to defy the law, but it has done so without providing sufficient notice to those who intend to utilize the AMP beginning in July 2016. The fact that the IRS waited until now to make this announcement disregards the personal decisions of individuals who rely on the AMP and expect your agency to meet the statutory deadline for its implementation.

We urge you to continue to work with the Pension Benefit Guaranty Corporation, the Department of Labor, and State Workforce Agencies to ensure all eligible taxpayers are able to utilize this important credit no later than the statutory deadline of July 2016.

Sincerely,



Michael R. Turner
Member of Congress



Pat Tiberi
Member of Congress



Steve Stivers
Member of Congress



David P. Joyce
Member of Congress



Tim Ryan
Member of Congress



Marcy Kaptur
Member of Congress



Chris Collins
Member of Congress