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Congress of the United States
House of Representatives
Washington, DC 20515-4602

October 16, 2020

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue NW
Washington, D.C. 20224

Dear Commissioner Rettig,

I write to express my concerns regarding Gold Star Families receiving their amended 2018 tax returns in light of the legislative fix included in the SECURE Act as part of the Fiscal Year 2020 omnibus appropriations bill.

Many families were negatively impacted by the Tax Cuts and Jobs Act rule that taxed unearned income of children at trust tax rates. My bill, the Gold Star Family Tax Relief Act, fixed this problem by repealing the "kiddie tax" and allowing affected taxpayers to file an amended return for 2018. While many eligible families filed an amended return in January or February consistent with the new law, most are still waiting to receive the refund or even an acknowledgement of receipt. The IRS website states that it issues "9 out of 10 refunds in less than 21 days," but these families have waited for months.

These delays would create hardships for taxpayers in the best of times, but they are especially damaging in this current economic crisis. I recognize that the COVID-19 pandemic presents unique challenges for the IRS to fulfill its mission, and some delays are understandable. Many IRS employees are doing the best they can under current circumstances. However, Gold Star Families are counting on prompt receipt of their refunds to help make ends meet in this time of economic uncertainty.

With these concerns in mind, I urge IRS to investigate this matter and take all actions necessary to ensure it can quickly process all outstanding refund requests, especially amended returns for 2018. Thank you for your prompt attention to this issue and for your work to ensure that all taxpayers receive the refunds they are owed.

Sincerely,



Elaine G. Luria
Member of Congress