

15 January 2015

The Honorable John Cornyn
United States Senate
517 Hart Senate Office Building
Washington, DC 20510

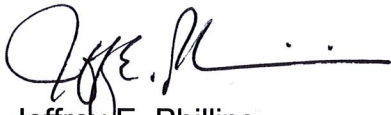
Dear Senator Cornyn:

The Reserve Officers Association (ROA) supports the bill you sponsored, titled the *Wounded Warrior Tax Equity Act*. This bill would eliminate the inequity for military members by amending Section 7508(a) of the Internal Revenue Code and the collection statute expiration date (CSED).

Currently the IRS may collect a tax liability within ten years of its initial assessment. Unlike civilian taxpayers, military taxpayers serving in a combat zone or supporting contingency operations may be placed at a disadvantage if hospitalized because the ten year horizon is statutorily extended for the period of their hospitalization plus 180 days. Since 9/11 over 900,000 Reserve Component members have been activated to support Operation Iraqi Freedom, Operation New Dawn and other contingencies. Service members should not be subjected to this disadvantaged situation as a result of sustaining injuries in sacrifice for our country.

ROA has a membership of over 50,000, which represents all the uniformed services of the United States who would be favorably affected by your bill. Thank you for your efforts on this issue, and past support to the military. Please have your staff call Susan Lukas, ROA's legislative director, at 202-646-7713 or e-mail at slukas@roa.org with any question or issue you would like to discuss.

Sincerely,



Jeffrey E. Phillips
Executive Director