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January 2, 2014

The Honorable John Koskinen  
Commissioner, Internal Revenue Service  
1111 Constitution Ave., NW  
Washington, D.C. 20515

Dear Commissioner Koskinen,

Let me begin by congratulating you on your confirmation as new Commissioner of the Internal Revenue Service (IRS). Following several troubling developments involving improper targeting of conservative groups by the agency, I hope that your leadership will begin restore the taxpayers' faith in the organization.

I am writing you to ask for clarification regarding how the IRS will designate volunteer fire fighters under the Patient Protection and Affordable Care Act (PPACA). Currently, volunteers are designated as employees for IRS tax purposes. Under this designation, many volunteer-driven non-profits could be considered "large employers" by the PPACA. This misguided classification has the potential to significantly harm volunteer emergency services across the country by requiring them to meet the law's employer mandates.

This confusion among insurers, local municipalities and volunteer fire departments has caused concern in my district and led me to seek answers on their behalf. In October, I wrote Acting Commissioner Werfel asking for clarification, but failed to receive a response (a copy of the letter is attached). In lieu of waiting for an answer, I joined other like-minded lawmakers in introducing legislation into the House which would fully exempt our volunteer non-profits from the potential crushing regulations.

I cannot stress enough the significant role volunteer emergency services play in my community, and communities across the country. With over 90% of the nation's fire departments staffed by volunteers, it is imperative we work together to assist them - not get in their way.

My hope is that you will clarify this ruling, or assist legislation which would, so the vital services performed by our volunteer first responders will not be inhibited. Thank you in advance for your consideration and I look forward to your return correspondence.

Sincerely,

A handwritten signature in blue ink, appearing to read "Michael G. Fitzpatrick".

Michael G. Fitzpatrick  
Member of Congress