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April 14, 2021

The Honorable Cynthia Axne
U.S. House of Representatives
1034 Longworth Office Building
Washington, D.C. 20515

The Honorable Brian Fitzpatrick
U.S. House of Representatives
271 Cannon Office Building
Washington, D.C. 20515

The Honorable Neal Dunn
U.S. House of Representatives
316 Cannon Office Building
Washington, D.C. 20515

RE: H.R. 2079, *Eliminating the Provider Relief Tax Penalties Act*

Dear Representatives Axne, Fitzpatrick, and Dunn:

I write on behalf of the American Academy of Allergy, Asthma, and Immunology (AAAAI) to thank you for your leadership in reintroducing H.R. 2079, the *Eliminating the Provider Relief Tax Penalties Act of 2021*, which will prevent burdensome taxability and tax deductibility penalties for healthcare providers who received COVID-19 relief assistance through the CARES Act Provider Relief Fund (PRF).

Established in 1943, the AAAAI is a professional organization with more than 7,000 members in the United States, Canada and 72 other countries. This membership includes board certified allergist/ immunologists, other medical specialists, allied health, and related healthcare professionals – all with a special interest in the research and treatment of patients with allergic and immunological diseases.

Unfortunately, as current law is being interpreted and implemented by the U.S. Department of Health and Human Services (HHS) and the Department of Treasury, PRF funds are subject to taxation, penalizing health care providers for receiving this vital assistance. We applaud the introduction of H.R. 2079, which would fix the unintended scenario created by the CARES Act and allow healthcare providers to fully benefit from PRF assistance, which Congress expressly authorized “to cover expenses or lost revenues that are attributable to coronavirus,” while continuing to care for patients at their practices during the pandemic.

Thank you for your leadership in ensuring that our members are able to fully benefit from the PRF. The AAAAI looks forward to working with you to advance the *Eliminating the Provider Relief Tax Penalties Act of 2021*.

As issues related to allergies, asthma, and immunological disorders arise, I encourage you to contact Sheila Heitzig, JD, MNM, CAE, AAAAI Director of Practice and Policy, at (414) 272-6071 or sheitzig@aaaai.org if you have any questions.

Sincerely,

A handwritten signature in black ink that reads "Giselle Mosnaim MD MS FAAAAI". The signature is written in a cursive style with some capital letters.

Giselle S. Mosnaim, MD, MS, FAAAAI
President, American Academy of Allergy, Asthma & Immunology