



CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

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CC:ITA:4
CONEX-108846-16

UIL: 139F.00-00

The Honorable Jim Renacci
Member, U.S. House of Representatives
1 Park Center Drive, Suite 302
Wadsworth, OH 44281

Attention:

Dear Representative Renacci:

I am responding to your letter dated March 8, 2016, on behalf of your constituents, _____ and _____. They have asked whether section 139F of the Internal Revenue Code (Code) excludes from income settlement awards they received for _____.

Section 139F of the Code states that in the case of any wrongfully incarcerated individual, gross income shall not include any civil damages, restitution, or other monetary award (including compensatory or statutory damages and restitution imposed in a criminal matter) relating to the incarceration of such individual for the covered offense for which such individual was convicted.

However, the material included with your correspondence indicates that the matter your constituents have asked about is currently in litigation with the IRS. Therefore, I cannot comment on this matter at this time.

I am sorry I could not provide more information. If you have questions, please call me at
or at .

Sincerely,

Scott K. Dinwiddie
Acting Associate Chief Counsel,
Office of Associate Chief Counsel
(Income Tax and Accounting)