



Lt Gen Dana T. Atkins, USAF (Ret)
President and CEO

May 21, 2019

The Honorable Elaine Luria
534 Cannon House Office Building
United States House of Representatives
Washington, D.C. 20515

Dear Representative Luria,

On behalf of the 350,000 members of the Military Officers Association of America (MOAA), I'm writing to thank you for introducing H.R. 2481, the Gold Star Family Tax Relief Act. This important legislation corrects unforeseen consequence of the 2017 Tax Cuts and Jobs Act's treatment of military survivor benefits.

Because of the law change, a child's unearned income now is taxed like a trust or an estate, instead of at his or her parents' marginal rate. Your bill clarifies that military survivor benefits should be considered earned income.

It's unconscionable to tell the children of fallen service members "On behalf of a grateful nation" one minute and then levy new and massive taxes on their earned benefits the next. These are not trust fund babies; they are the children of military men and women who paid the ultimate sacrifice to their country.

Correcting this financial inequity for America's Gold Star families should be one of Congress's top priorities.

Thank you for your continued support of military families. Your leadership on this important issue is greatly appreciated and MOAA pledges its full support for H.R. 2481.

Sincerely,

A handwritten signature in black ink that reads "Dana T. Atkins". The signature is written in a cursive style with a large, stylized initial "D".