



DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20220

March 27, 2018

The Honorable Peter J. Roskam  
U.S. House of Representatives  
Washington, DC 20515

Dear Representative Roskam:

Thank you for your letter regarding the December advisory relating to property taxes (IR-2017-210). As your letter notes, IR-2017-210 addresses payments made by taxpayers in 2017 for 2018 property taxes. As a general matter, taxpayers are permitted to deduct 2017 property taxes that were both paid and imposed in 2017.

Should you have any additional questions, please contact the Office of Legislative Affairs.

Sincerely,

Drew Maloney  
Assistant Secretary for Legislative Affairs