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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Saturday, December 16, 2017 1:29 AM  
**To:** Erika Kellerhals  
**Subject:** Re:

In addition the large head of household and cuts to =he bottom , will decimate the low income tax base further. No growth=to compensate. I don't understand the earmark issue

On Fri, Dec 15, 2017 at 8:13 PM Erik= Kellerhals <[REDACTED]<mailto:[REDACTED]>> wrote:

I am absolutely disgusted.

Erika A. Kellerhals  
Mem=er  
Kellerhals Ferguson Kroblin PLLC

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9053 Estate Thomas, Suite 101  
St. Thomas VI 00802  
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Office: [REDACTED]  
Cell: [REDACTED] <=div>

On Dec 15, 2017,=at 8:58 PM, jeffrey E. <jeevacation@gmail.com <mailto:jeevacation@gmail.com>> wrote:

pretty late in the game for that determination/expla=ation . that seems so clear . weird

On Fri, Dec 15, 2017 at 7:48 PM, =rika Kellerhals <[REDACTED]<mailto:[REDACTED]>> wrote:

Here's the explanation we go fr=m Crapo's tax guy

The conference report language is now posted =n the House Rules Committee website. Tony may have already told you =uys, since he was in the conference, but we found out from Team Hatch as t=e conference wrapped up that our USVI provisions had to be dropped out.♦=A0 Tony may more insight but apparently JCT ultimately determined that the=language as written would also apply to Puerto Rico, leading to a revised =core of \$3.9 billion, which was more than they could accommodate in the bi=l. When they tried to find a way to adjust the language to only appl= to the VI, they found it couldn't be done without it being consid=red an ineligible tax earmark. I'm still waiting for more de=ails about how and why JCT ended up with this new interpretation. Bu= sadly it appears after all our efforts we are now back to the drawing boa=d.

Erika A. Kellerhals  
Member  
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On Dec 15, 2017, at 8:26 PM, jeffrey E. <jeevacation@gmail.com> wrote:<=r>

sourcing rules taken=out in conference.

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