



DLA Piper LLP (US)
500 Eighth Street, NW
Washington, DC 20004
www.dlapiper.com

Nancy Victory
nancy.victory@dlapiper.com
T 202.799.4216
F 202.799.5616

October 18, 2019

VIA ECFS

Marlene H. Dortch
Secretary
Federal Communications Commission
445 Twelfth Street, S.W.
Washington, DC 20554

Re: Applications of T-Mobile US, Inc. and Sprint Corporation for Consent to Transfer Control of Licenses and Authorizations; WT Docket No. 18-197

Dear Ms. Dortch:

Pursuant to Section 1.1206(b) of the Commission's Rules, 47 C.F.R. § 1.1206(b), notice is hereby provided of oral *ex parte* presentations in the above-referenced docket.

- On October 16, R. Michael Senkowski and the undersigned, on behalf of T-Mobile US, Inc. ("T-Mobile"), had a telephone call with William Davenport, Chief of Staff and Senior Legal Advisor for Wireless and International for Commissioner Geoffrey Starks, in response to Commissioner Starks' statement that the financial penalties for noncompliance with the Applicants' commitments in the above-referenced docket are tax deductible voluntary contributions. Mr. Senkowski explained that (1) the use of "voluntary contributions" was to allow for higher financial penalties than allowed under the statutory limits of the FCC's forfeiture authority; (2) T-Mobile's commitments expressly state that the voluntary contributions are "in lieu of forfeitures"; and (3) while tax deductions are a matter for the Internal Revenue Service to decide, contributions equivalent to forfeitures are not considered deductible under current law and past precedent.
- On October 17, R. Michael Senkowski and the undersigned followed up by providing to Mr. Davenport the citation for a provision of the Tax Code amended in December 2017 as part of the Tax Cuts & Jobs Act. That provision provides that a voluntary contribution in lieu of forfeitures is not deductible if it is a payment "to, or at the direction of, a government or governmental entity *in relation to the violation of any law* or the investigation or inquiry by such government or entity into the potential violation of any law." 26 U.S.C. § 162(f)(1) (emphasis added).



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Please direct any questions regarding the foregoing to the undersigned.

Respectfully submitted,

DLA Piper LLP (US)

/s/ Nancy Victory

Nancy Victory
Partner

cc: William Davenport
Kathy Harris
Linda Ray
Catherine Matraves
Jim Bird
David Krech