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[Third Party Communication:

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From: [REDACTED]
Sent: Monday, July 29, 2013 12:56:37 PM
To: [REDACTED]
Cc: [REDACTED]
Bcc:
Subject: Your Question

Once it has been determined (as in your case) that the damages were received on account of personal physical injury or physical sickness, all compensatory damages, including lost wages, are excludable from gross income under section 104(a)(2). See Rev. Rul. 85-97 and Schleier, 515 U.S. 323, 330 (1996).