The American Institute of CPAs (AICPA) would like to outline concerns related to the significant changes the Internal Revenue Service (“IRS”) announced in IR-2021-203¹ (IRS News Release) and the accompanying Field Attorney Advice memorandum² that were issued on October 15, 2021, which outline the IRS’s new requirements to treat a refund claim for research credits as valid (collectively referred to as the “FAA”). The claim for refund is filed by attaching a Form 6765, Credit for Increasing Research Activities, to an amended return such as the Form 1120X, Amended U.S. Corporation Income Tax Return, Form 1040X, Amended U.S. Individual Income Tax Return, Form 1065, US Return of Partnership Income, or Form 1065X, Amended Return or Administrative Adjustment Request (AAR), as appropriate. Specifically, the FAA states that an amended return claiming a refund of research and development (R&D) credits³ will not be a valid claim for refund under section 6402⁴ unless the taxpayer complies with new collection of information requirements that have never been set forth in regulations or other authoritative binding guidance.

The AICPA initially commented⁵ and requested that the IRS delay implementation of the new requirements to allow adequate time for the public to comment and the IRS an appropriate amount of time to consider those comments and make changes in response to those comments. Subsequently, the IRS provided additional guidance to taxpayers in the form of non-authoritative frequently asked questions (FAQs)⁶ as well as a non-authoritative memorandum to IRS employees⁷ on January 3, 2022. However, based on public statements from the IRS, we understand that the program was not delayed.

¹ The IRS issued a news release and field attorney advice on October 15–2021: IRS sets forth required information for a valid research credit claim for refund | Internal Revenue Service
² FAA 20214101F (October 15th release of September 17th field attorney advice)
³ Can be referred to as research credit or R&D credit.
⁴ Unless otherwise indicated, all section references are to the Internal Revenue Code of 1986, as amended, or to the Treasury Regulations promulgated thereunder.
⁶ Research Credit Claims (Section 41) on Amended Returns Frequently Asked Questions | Internal Revenue Service (irs.gov)
⁷ Memorandum for all Large Business & International and Small Business Self Employed Employees (January 3, 2022): Interim Guidance on Claims for Refund that Include a Claim for Credit for Increasing Research Activities (irs.gov)
As we stated in our earlier submission on this issue, this new collection of information that is a prerequisite to IRS treating a claim for refund as valid is highly burdensome and presents a great deviation from the existing regulations, binding and authoritative guidance, and amended return form and instructions. The AICPA respectfully submits recommendations in the following areas:

1. **If the IRS retains additional requirements to treat an R&D credit refund claim as valid, those requirements should not impose the significant burden that the requirements in the FAA impose.**

   The AICPA recommends that the IRS remove additional requirements for an R&D refund claim to be treated as valid. If additional requirements are maintained, the information required to be provided should not be burdensome for taxpayers. Providing the requested information in good faith, even if the FAA requirements are maintained, should be sufficient to treat the claim as valid.

2. **Clarify the essential pieces of information to meet the FAA requirements for the refund claim to be treated as valid.**

   1) The FAA requires taxpayers to “Identify all the business components to which the section 41 research credit claim related to that year.”

   If the FAA retains the requirement that the business components must be identified with specificity, the AICPA recommends that the IRS allow taxpayers to submit more efficient data points than those described in the IRS News Release, FAA, FAQs, and memorandum.

   2) The FAA requires taxpayers to “For each business component identify all research activities performed.”

   The AICPA recommends clarification of the FAA requirements related to the description of the research activities performed. The following points should be clarified with regard to this FAA requirement:

   - What does the FAA mean by “ALL” research activities? Will a refund claim be treated as valid under the FAA if a representative example of research activities is provided?
   - Does the FAA requirement apply to all activities that constitute “qualified services” or only “qualified research” activities?
   - Is a description of how the business components satisfy the four-part test under section 41(d)(1) required for a refund claim to be treated as valid under the FAA?
   - What does the FAA mean by “what the taxpayer did” and “how they did it?”
• Does non-contemporaneous data or information compiled after the activities took place meet this requirement in the FAA if the taxpayer can demonstrate the reliability and veracity of the information?

3) The FAA requires taxpayers to “Identify all individuals who performed each research activity by business component.”

The AICPA requests clarification and examples regarding how to satisfy the FAA requirement related to the identification of individuals who performed each research activity by business component.

In addition, the AICPA recommends that the IRS provide an option for taxpayers to identify the department or specific skill set required to perform the research activity with respect to a business component rather than require a listing of each of the individuals who performed research.

4) The FAA requires taxpayers to “Identify all the information each individual sought to discover by business component.”

The AICPA recommends using a word other than “discover.” This word is not in the statute or regulations.

The AICPA also recommends that the IRS provide examples of what is required to satisfy this item #4 of the FAA. For instance, are “business component design plans” sufficient? What other documents would be helpful?

The following points should be clarified with regard to this FAA requirement:

• Will the FAA requirement be satisfied by providing summary level information that might not cover every detail, but is representative of the project and qualifying employees at a macro level?
• The FAA does not require any taxpayer to research to the level of the “discovery test,” which is not in the statute or regulations.
• What does the FAA mean by “ALL” the information each individual sought? Will this FAA requirement be satisfied if a representative example of the information each individual sought is provided?
• If individuals who directly supported or directly supervised the performance of qualified research are related to multiple business components, can these individuals be included as a part of the qualifying project without restating the same information for all business components?

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Does the FAA require that a taxpayer detail every single uncertainty for each business component? Will a taxpayer satisfy the FAA if the information is summarized for all business components that are involved or to which the qualified research is related?

What is the difference between this FAA requirement (item #4) and the additional information required by item #2 of the FAA?

5) The FAA requires taxpayers to “List the total qualified employee wage expenses, total qualified supply expenses and total qualified contract research expenses for the claim year.”

The AICPA recommends that the information included in this requirement alone should be sufficient to satisfy the requirements of a valid refund claim.

3. Treasury and the IRS should evaluate and consider each item included in a refund claim independently and inform taxpayers regarding whether the claim is valid within 45 days.

In the case of a refund claim included on a single amended return that is attributable to additional R&D credits being claimed, as well as other items, the AICPA recommends that the IRS evaluate and consider each item included in a refund claim independently based upon the facts, circumstances, and the law related to each separate item. There is no authority for the IRS to reject an entire refund claim as invalid merely because the IRS treats a claim with respect to one item that is a component of that refund claim as invalid. In addition, if the taxpayer has a mere 45 days to perfect their claim, the AICPA believes that the IRS should also be bound to a decision date of no more than 45 days to inform the taxpayer whether the claim is valid.

BACKGROUND

The IRS News Release and accompanying FAA sets forth the information that taxpayers will be required to provide in a statement at the time of filing for the IRS to treat the refund claim as valid. The required statement must:

- Identify all the business components to which the section 41 research credit claim related to that year.

- For each business component:
  - Identify all research activities performed;
  - Identify all individuals who performed each research activity; and
  - Identify all the information each individual sought to discover.
- List the total qualified employee wage expenses, total qualified supply expenses and total qualified contract research expenses for the claim year (this may be done using Form 6765, Credit for Increasing Research Activities).

The new documentation requirements as outlined in the IRS News Release and FAA represent a significant change in the current regulatory requirements for a valid refund claim under Treas. Reg. § 301.6402-2(b)(1), which provides, in part:

(b) Grounds set forth in claim. (1) No refund or credit will be allowed after the expiration of the statutory period of limitation applicable to the filing of a claim therefor except upon one or more of the grounds set forth in a claim filed before the expiration of such period. The claim must set forth in detail each ground upon which a credit or refund is claimed and facts sufficient to apprise the Commissioner of the exact basis thereof. The statement of the grounds and facts must be verified by a written declaration that it is made under the penalties of perjury. A claim which does not comply with this paragraph will not be considered for any purpose as a claim for refund or credit.

The requirement in Treas. Reg. § 301.6402-2(b)(1) to provide sufficient information regarding the grounds and facts upon which the claim is based is called the “specificity requirement” in the IRS News Release, FAA, FAQs, and memorandum.9

SPECIFIC COMMENTS

1. If the IRS retains additional requirements to treat an R&D credit refund claim as valid, those requirements should not impose the significant burden that the requirements in the FAA impose.

Overview

The IRS’s new requirements for an R&D refund claim to be treated as valid are extremely burdensome for taxpayers and go against the original intent of the credit, which is to incentive taxpayers to invest in R&D activities within the United States. The information requested is voluminous and has not historically been maintained by taxpayers in the specific format set forth in the FAA. Even the most sophisticated taxpayers with R&D budgets in the millions do not capture data contemporaneously in this format.

Recommendation

The AICPA recommends that the IRS remove additional requirements for an R&D refund claim to be treated as valid. If additional requirements are maintained, the information required to be

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9 For convenience, that term will also be used in this letter, although no inference should be made by use of this term that the AICPA agrees with the IRS’s interpretation of how the specificity requirement is satisfied.
provided should not be burdensome for taxpayers. Providing the requested information in good faith, even if the FAA requirements are maintained, should be sufficient to treat the claim as valid.

Analysis

The FAA is overly broad as the information required under the FFA is for the entire research credit, not the additional amount of the research credit being claimed on the amended return. What is required to be included in a refund claim is dependent on the facts and circumstances of the claim. The information required by the FAA is not limited to the claim being made. Generally, requirements for a valid R&D refund claim should be limited to additional current year qualified research expenses (QREs) included in the additional research credit being claimed on the amended return.

The AICPA is concerned that FAA’s requirements are too burdensome for taxpayers. Many taxpayers undertake hundreds or even thousands of projects in a single year. To meet the requirements of the FAA, a claim for additional refund credits could require extensive lists of the business components, research activities, and individuals who worked on the research activities. This could equate to many hundreds of pages of information that is overly burdensome for taxpayers to provide and the IRS to review and will undermine the IRS’s stated goal in making these changes for effective tax administration and risk mitigation.

Identifying all the information each individual working on those components sought to discover will require the drafting of a lengthy narrative after review that in many cases could require thousands of pages.\(^{10}\) Further, this item of information required by the FAA is not readily available information or documentation that taxpayers already maintain in the normal course of business in this manner or format. Writing such a narrative solely for purposes of filing a refund claim would require weeks, if not months, to do and involve overwhelming burden because of the coordination of resources needed to adequately provide the detail that the FAA seems to require. Taxpayers should not be required to devote these resources for a single refund claim in order for that claim to be treated as a valid claim by the IRS. Making such burdensome requirements a prerequisite to having a claim for refund treated as valid, prior to any examination of a claim, is unprecedented and not authorized by section 41, section 6402, and the regulations thereunder.

Because many businesses, particularly small and midsized companies, do not have the requested information readily available in the FAA-required format and they lack the manpower to draft the detailed narratives contemplated by the FAA on their own, they will need to dedicate substantial resources to accumulating the data prior to the filing of a refund claim. This includes asking highly technical engineers conducting legitimate R&D activities to step away from their that work to document potentially thousands of projects per year. As a result, many taxpayers with legitimate R&D refund claims will be forced to forego the credit to which they are otherwise entitled simply because the cost in time and in resources far outweighs the credit to which they are entitled. Even

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\(^{10}\) We are aware of one taxpayer in the pharmaceutical industry that had over 100,000 business components in a single year with respect to which QREs were incurred. This amount of information would likely result in diminishing returns to the IRS as the IRS itself could be overburdened with technical information.
taxpayers who choose to expend the resources to provide in good faith the documentation in the format and manner the FAA appears to contemplate have no guarantee that their efforts will result in a refund claim that meets the requirements in the FAA. In a case where the IRS rejects a claim as not valid, litigation, which itself is costly and time-consuming for both taxpayers and the government, would be the taxpayer’s only avenue for redress. These serious obstacles to claiming the R&D credit, and filing a refund claim generally, are in contravention with established tax policy regarding these provisions and good tax administration.

In addition to discouraging valid R&D refund claims because the requirements in the FAA are resource and time intensive to meet, another practical effect of the new requirements in the FAA is that statistical sampling will be relied on more heavily and small and midsized businesses that can’t afford or access professional services required for statistical sampling will be disadvantaged. Even for those who have the means to use statistical sampling, acceptable sample sizes outlined by Revenue Procedure 2011-42 will often still require including every qualified research expenditure within the sample.

Congress has made it clear that the research credit should be available for taxpayers of all sizes, including small taxpayers whose R&D claims, while significant to them, are small relative to the cost of complying with the FAA requirements. For proof of that, look no further than the section 41(h) research credit for qualified small businesses. If the FAA requirements stand as drafted, only the largest taxpayers have the resources to meet the FAA requirements and sufficient R&D claims to justify the expenditure of these resources. The FAA can disincentivize small and midsized taxpayers from claiming research credits they are rightly entitled to. These taxpayers may not be able to pursue valid research credit claims, based upon the upfront resource needs of doing so and the potential litigation costs if claims are rejected, a more likely result given the FAA.

Also, it is smaller or unsophisticated taxpayers who are most likely not to claim the research credit on an original return because they are least likely to know they are even entitled to a credit until after they file their return. Further, for all taxpayers, it may not be feasible to complete all of the data collection necessary to quantify and claim the research credit until after the original return is filed. From the beginning of our tax system, the amended return provides an important mechanism for taxpayers to claim refunds to which they are entitled after filing the original return and refunds of the research credit are no exception.

Additionally, the FAA is overly broad and requires specific information for the entire research credit claimed on both the original return and all amended returns, including the most recently filed amended return claiming the R&D credit. Information provided with an amended return to support a refund claim for an additional research credit amount should be limited to increases in QREs attributable to that amount.

There are multiple examples in which the required information is overly broad and tantamount to being punitive. For example, assume that the IRS imposed a change to a taxpayer’s QREs in a base period. As a result of this change, any research credit claim using such year in their base could change the credit for the year to which the amended return relates. Requiring the taxpayer to
provide all the information in the FAA for the entire research credit in such a scenario is punitive because it imposes an additional cost on an already adjusted item. In this case, a detailed statement providing that the refund is the result of the IRS adjustment to the QREs included in the base period and the taxpayer complying with the consistency requirement should be sufficient to apprise the IRS of the grounds for the claim in satisfaction of the taxpayer’s obligation in Treas. Reg. § 301.6402-2(b), particularly since the IRS had just examined the credit.

2. Clarify the essential pieces of information to meet the FAA requirements for the refund claim to be treated as valid

Background

The FAA sets forth five pieces of information the taxpayer is required to include in its refund claim for IRS to treat a refund claim as valid. The statute and regulations do not specify the amount or kind of information needed for a refund claim to be valid. If the IRS believes that specific information should be provided for a R&D refund claim to be valid, the regulations under section 41 and section 6402 should be amended. To that end, we believe that the FAA should be withdrawn. However, if the IRS maintains that the information required under the FAA must be provided for the IRS to treat and R&D refund claim as valid, we believe the requirements in the FAA should be modified as outlined below.

1) FAA Requirement: Identify all the business components to which the section 41 research credit claim related to that year.

Overview

Under the FAA, the taxpayer is required to identify all the business components that form the factual basis of the section 41 research credit claim for the claim year. Business components as identified in section 41(d)(2)(B) must be identified.

Recommendation

If the FAA retains the requirement that business components must be identified with specificity, the AICPA recommends that the IRS allow taxpayers to submit more efficient data points than those described in the IRS News Release, FAA, FAQs, and memorandum.

Analysis

Currently, no provision under the statute or regulations requires the accumulation and documentation of research costs by business component. Because of the significant burden this

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11 The AICPA notes that there are other similar examples. These may include, but are not limited to, a change in allocation among affiliated group members, correcting a credit calculation due to incorrect tax years for members.
requirement imposes over and above what Congress required by statute, if the IRS believes this should be required, that should be set forth in regulations subject to notice and comment.

2) **FAA Requirement:** For each business component, identify all research activities performed.

**Overview**

The FAA requires the taxpayer to provide information related to all research activities performed by business component and to include a description of what the taxpayer did and how they did it, by business component. The FAA does not include a requirement to describe the four-part test under section 41(d)(1) in detail. The FAA provides that a statement with language that simply restates the requirements under the Code or Regulations for qualifying for the research credit is insufficient.

**Recommendation**

The AICPA recommends clarification of the FAA requirements related to the description of the research activities performed.

The following points should be clarified with regard to this FAA requirement:

- What does the FAA mean by “ALL” research activities? Will a refund claim be treated as valid under the FAA if a representative example of research activities is provided?
- Does the FAA requirement apply to all activities that constitute “qualified services” or only “qualified research” activities?
- Is a description of how the business components satisfy the four-part test under section 41(d)(1) required for a refund claim to be treated as valid under the FAA?
- What does the FAA mean by “what the taxpayer did” and “how they did it?”
- Does non-contemporaneous data or information compiled after the activities took place meet this requirement in the FAA if the taxpayer can demonstrate the reliability and veracity of the information?

**Analysis**

This question is unclear and too broad. A refund is valid if a taxpayer describes “what the taxpayer did” by outlining the purpose of the research activity in accordance with section 41(d)(3)(A) and “how they did it” by outlining the technical principle relied upon (e.g., engineering, physical science, computer sciences, biological science, etc.).

The level of detail that appears to be required under this FAA requirement is not only cumbersome for taxpayers to prepare but inefficient for the IRS to review.
3) FAA Requirement: Identify all individuals who performed each research activity by business component.

Overview

The FAA states that the identification of individuals who performed each research activity can be provided in different formats. For example, a list, a table, or a narrative are acceptable. However, the information must include the first and last name or title/position of the person or persons engaged in the research by business component.

Recommendation

The AICPA requests clarification and examples regarding how to satisfy the FAA requirement related to the identification of individuals who performed each research activity by business component.

In addition, the AICPA recommends that the IRS provide an option for taxpayers to identify the department or specific skill set required to perform the research activity with respect to a business component rather than require a listing of each of the individuals who performed research.

Analysis

Per recently released FAQs, taxpayers aggregating employees by job title will be treated as meeting this FAA requirement. IRS should expand this by providing that aggregating individuals by department or skillset will meet this FAA requirement.

4) FAA Requirement: Identify all the information each individual sought to discover by business component.

Overview

The FAA requires that the claim include all the information each individual sought to research by business component, which can be provided in the form of a list, table, or narrative providing the information each individual sought to discover.

Recommendation

The AICPA recommends using a word other than “discover.” This word is not in the statute or regulations. The AICPA also recommends that the IRS provide examples of what is required to satisfy this item #4 of the FAA. For instance, are “business component design plans” sufficient? What other documents would be helpful?

The following points should be clarified with regard to this FAA requirement:

- Will the FAA requirement be satisfied by providing summary level information that might not cover every detail but is representative of the project and qualifying employees at a macro level?
- The FAA does not require any taxpayer to research to the level of the “discovery test” which is not in the statute or regulations.
- What does the FAA mean by “ALL” the information each individual sought? Will this FAA requirement be satisfied if a representative example of the information each individual sought is provided?
- If individuals who directly supported or directly supervised the performance of qualified research are related to multiple business components, can these individuals be included as a part of the qualifying project without restating the same information for all business components?
- Does the FAA require that a taxpayer detail every single uncertainty for each business component? Will a taxpayer satisfy the FAA requirement if the information is summarized for all business components that are involved or to which the qualified research credit is related?
- What is the difference between this FAA requirement (item #4) and the additional information required by item #2 of the FAA?

Analysis

The idea that the taxpayer “Identify all the information each individual sought” is impractical and unreasonable as well as unclear and too broad.

Requiring an exhaustive list of information that each individual sought to research sets up both the taxpayers and the IRS for failure and further disagreement and confusion about what is acceptable. This is contrary to the intent the IRS has publicly stated to identify risk and deselect inventory. Frequently, taxpayers encounter numerous and varying levels of uncertainty throughout the life of the project. Preparing a comprehensive list of “ALL” information is not feasible because “all” is an undefined term and provides little certainty of what information will be needed to meet the FAA requirement. Furthermore, even the most sophisticated taxpayers in the business of investing in R&D do not have documentation that the FAA requests. Finally, it is unclear what occurs if the IRS determines that some of these activities are credit-worthy, but others are insufficient. By having such an expansive requirement, the IRS moves away from implementing a high-level safeguard against abusive R&D tax credit claims and instead imposes procedures for a claim for refund that are unrealistic.

5) FAA Requirement: List the total qualified employee wage expenses, total qualified supply expenses and total qualified contract research expenses for the claim year.
Overview

The FAA states that the claim should provide the total amount of each of the qualified wage expenses, qualified supply expenses and total qualified contract research expenses. If the Form 6765 or its equivalent is properly completed, the FAA states that it will satisfy this item.

Recommendation

The AICPA recommends that the information included in this requirement alone should be sufficient to satisfy the requirements of a valid refund claim.

Analysis

This requirement is consistent with the requirements for a valid refund claim in Treas. Reg. § 301.6402-2(b).

3. Treasury and the IRS should evaluate and consider each item included in a refund claim independently and inform taxpayers regarding whether the claim is valid within 45 days.

Overview

FAQ #4 outlines the IRS’s position regarding refund claims for the research credit and other items.

Per FAQ #4, the IRS’s position is that if a refund claim includes the research credit and other items, a taxpayer must provide the five items of information required by the FAA with respect to the R&D credit claim or the entire refund claim, including portions of the claim attributable to other items, will be rejected. If a claim for refund is attributable to research credits and other items and the IRS determines that the research credit portion of the claim does not meet the requirements to be treated as valid under the FAA, the IRS will mail a letter to the taxpayer, providing 45 days to perfect the claim. If the IRS does not receive the information requested by the date due or if the IRS determines that the additional information provided is insufficient under the FAA, the entire claim for refund, not just the portion relating to the research credit, will be rejected.

Recommendation

In the case of a refund claim included on a single amended return that is attributable to additional R&D credits being claimed, as well as other items, the AICPA recommends that the IRS evaluate and consider each item included in a refund claim independently based on the facts, circumstances, and law related to each separate item. There is no authority for the IRS to reject an entire refund claim as invalid merely because the IRS treats a claim with respect to one item that is a component of that refund as invalid. In addition, if the taxpayer has a mere 45 days to perfect their claim, the AICPA believes that the IRS should also be bound to a decision date of no more than 45 days to inform the taxpayer whether the claim is valid.
Analysis

The portion of a refund claim attributable to items unrelated to the research credit should be approved or rejected on an item-by-item basis on the merits of each tax position. Determining that an entire claim for refund is invalid because the IRS determines that the taxpayer did not satisfy the FAA requirements with respect to R&D refund claims is unwarranted, not supported by the law, unfair and will frustrate tax administration. The IRS’s current position will lead savvy and sophisticated taxpayers to file separate refund claims for each separate item. This will result in an inefficient refund claim process for both taxpayers and the IRS. Unsophisticated, less well-advised taxpayers, including many small and midsized businesses, will likely have refunds for valid positions, unrelated to the research credit, denied because they do not know that they should have filed, or they do not have the resources to file, multiple refund claims on an item-by-item basis. This result is unfair and punitive.

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The AICPA is the world’s largest member association representing the accounting profession, with more than 421,000 members in the United States and worldwide, and a history of serving the public interest since 1887. Our members advise clients on federal, state and international tax matters and prepare income and other tax returns for millions of Americans. Our members provide services to individuals, not-for-profit organizations, small and medium-sized businesses, as well as America’s largest businesses.

We appreciate your consideration of our recommendations and welcome the opportunity to further discuss our comments. If you have any questions, please contact Rochelle Hodes, Chair, AICPA IRS Advocacy and Relations Committee at (202) 552-8028 or Rochelle.Hodes@crowe.com; David Strong, Chair, AICPA Tax Methods and Periods Technical Resource Panel, at (616) 752-4251, or david.strong@crowe.com; Elizabeth Young, Senior Manager — AICPA Tax Policy & Advocacy, at (202) 434-9247, or elizabeth.young@aicpa-cima.com; or me at (601) 326-7119 or JanLewis@HaddoxReid.com.

Sincerely,

Jan Lewis, CPA
Chair, AICPA Tax Executive Committee

cc: The Honorable Lily Batchelder, Assistant Secretary for Tax Policy, Department of the Treasury
The Honorable Neil MacBride, General Counsel, Department of the Treasury
The Honorable Charles P. Rettig, Commissioner, Internal Revenue Service
Mr. William Paul, Principal Deputy Chief Counsel and Deputy Chief Counsel, Office of Chief Counsel, Internal Revenue Service
Mr. Tom West, Deputy Assistant Secretary for Domestic Tax, Office of Tax Policy, Department of the Treasury
Mr. Krishna P. Vallabhaneni, Tax Legislative Counsel, Department of the Treasury
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