



American Institute of CPAs
1455 Pennsylvania Avenue, NW
Washington, DC 20004-1081

February 19, 2014

The Honorable Charles W. Boustany, Jr., M.D.
Chairman
Subcommittee on Oversight
U.S. House Ways and Means Committee
1102 Longworth House Office Building
Washington, DC 20515

The Honorable John R. Lewis
Ranking Member
Subcommittee on Oversight
U.S. House Ways and Means Committee
1102 Longworth House Office Building
Washington, DC 20515

RE: Hearing on State of the Internal Revenue Service

Dear Chairman Boustany and Ranking Member Lewis:

The American Institute of Certified Public Accountants (AICPA) respectfully submits the attached written statement for the record of the February 5, 2014 hearing of the Committee on Ways and Means Subcommittee on Oversight on the State of the Internal Revenue Service.

The AICPA is the world's largest member association representing the accounting profession, with more than 394,000 members in 128 countries and a 125-year heritage of serving the public interest. 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 business, as well as America's largest businesses.

We welcome the opportunity to discuss these comments on the state of the IRS or to answer any questions that you may have. I can be reached at (304) 522-2553, or jporter@portercpa.com; or you may contact Melissa Labant, AICPA Director of Tax Advocacy, at (202) 434-9234, or mlabant@aicpa.org.

Sincerely,

Jeffrey A. Porter, CPA
Chair, AICPA Tax Executive Committee

cc: Members of the House Ways and Means Committee
Members of the Senate Committee on Finance
Members of the Senate Appropriations Subcommittee on Financial Services and General Government
Members of the House Appropriations Subcommittee on Financial Services and General Government

The Honorable Mark Mazur, Assistant Secretary for Tax Policy, Department of the Treasury

The Honorable John A. Koskinen, Commissioner of the Internal Revenue Service

The Honorable William J. Wilkins, Chief Counsel, Internal Revenue Service

Ms. Nina Olson, National Taxpayer Advocate

Ms. Lisa Zarlenga, Tax Legislative Counsel, Department of the Treasury

Mr. Thomas A. Barthold, Chief of Staff, Joint Committee on Taxation