



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

March 11, 2016

Internal Revenue Service
CC:PA:LPD:PR (Notice 2016-23)
Room 5203
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044

RE: Request for Additional Time to Comment on Notice 2016-23

Dear Sir or Madam:

The American Institute of CPAs (AICPA) appreciates the opportunity to provide comments on the implementation of section 1101 of the Bipartisan Budget Act of 2015, Pub. L. No. 114-74 (“the BBA”), which establishes a new centralized partnership audit regime. We are pleased that the Internal Revenue Service is reaching out to stakeholders early in the process of developing the necessary regulations, forms and procedures to properly implement these new rules.

Notice 2016-23 requests responses to a series of specific questions related to the new regime by April 15, 2016. We understand the need for moving this process forward quickly, however this deadline falls just three days before the filing deadline for partnership, individual, estate and trust tax returns covering calendar year 2015. The vast majority of our members are knee-deep in busy season and unable to allocate time or resources to addressing the very important issues raised by Notice 2016-23.

The AICPA respectfully requests that the IRS extend the deadline for responses to Notice 2016-23 until May 31, 2016 to allow our members time to review the issues raised by the notice and provide thoughtful and meaningful feedback to the IRS.

The AICPA is the world’s largest member association representing the accounting profession, with more than 412,000 members in 144 countries 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.

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We appreciate your consideration of these comments and welcome the opportunity to discuss these issues further. Please feel free to contact me at (801) 523-1051 or tlewis@sisna.com; Noel Brock, Chair, AICPA Partnership Taxation Technical Resource Panel, at (619) 300-1207 or

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noel@noelbrock.com; or Jonathan Horn, Lead Technical Manager – AICPA Tax Policy & Advocacy, at (202) 434-9204 or jhorn@aicpa.org.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Troy K. Lewis". The signature is written in a cursive style with a large, sweeping initial "T".

Troy K. Lewis, CPA, CGMA
Chair, AICPA Tax Executive Committee

cc: Drita Tonuzi, Associate Chief Counsel (Procedure and Administration), Internal Revenue Service
Joy E. Gerdy Zogby, Attorney, Office of Associate Chief Counsel (Procedure and Administration), Internal Revenue Service