



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

October 1, 2012

Jeannine Birmingham, CPA
Alabama Society of CPAs
1041 Longfield Court
Montgomery, AL 36117

Re: Alabama Society of CPAs Support for the Alabama Taxpayer's Bill of Rights II

Dear Ms. Birmingham:

The American Institute of Certified Public Accountants (AICPA) commends the Alabama Society of CPAs (ASCPA) on its work supporting the development and adoption of the Alabama Taxpayer's Bill of Rights II (TBOR II). As you know, TBOR II seeks to update Alabama tax statutes to conform to federal tax laws, streamline and update the tax assessment appeals process, and create an independent tax tribunal as an administrative appeals forum designed to resolve state tax appeal controversies in a forum outside the dominion and control of the Alabama tax authority.

The AICPA applauds the ASCPA's work in developing and supporting the creation of the Alabama Tax Appeals Commission (ATAC) as an independent tax forum. Such tax tribunals streamline the state tax appeals process, provide value to taxpayers, enhance representation rights for tax advisers, and represent a new way for the state to protect the interests of its citizens.

The ATAC, conceptually, is similar to the tax tribunal established by the 2006 American Bar Association Model State Administrative Tax Tribunal Act, a model act that has been the basis for many laws like TBOR II around the country. The AICPA has previously praised the ABA Model Act and prepared a position paperⁱ discussing ways that the model act can best ensure all eligible CPAs can represent their clients in states with tax tribunals.

The AICPA recognizes the ASCPA's dedication in working over multiple legislative sessions with key legislative champions to pass this important piece of legislation and wishes you success with this legislative initiative in the year ahead.

If I can be of further assistance during this process, please do not hesitate to contact me or any member of my team.

Sincerely,

A handwritten signature in black ink that reads "Mat Young". The signature is written in a cursive, flowing style.

Mat Young
Vice President, State Regulatory and Legislative Affairs
AICPA

ⁱ AICPA State Tax Tribunal Position Paper (July 2012)
(<http://www.aicpa.org/Advocacy/State/Documents/AICPATaxTriPaper072012.pdf>)