



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

November 18, 2014

The Honorable Robert P. Casey, Jr.  
Chairman  
Subcommittee on Taxation and IRS Oversight  
Committee on Finance  
United States Senate  
219 Dirksen Senate Office Building  
Washington, DC 20510

The Honorable Michael B. Enzi  
Ranking Member  
Subcommittee on Taxation and IRS Oversight  
Committee on Finance  
United States Senate  
219 Dirksen Senate Office Building  
Washington, DC 20510

RE: November 18, 2014 Hearing on Tax Relief After a Disaster: How Individuals, Small Businesses, and Communities Recover

Dear Chairman Casey and Ranking Member Enzi:

On behalf of the American Institute of Certified Public Accountants (AICPA), I have been invited to testify at the Senate Committee on Finance Subcommittee on Taxation and IRS Oversight hearing on “Tax Relief After a Disaster: How Individuals, Small Businesses, and Communities Recover” on November 18, 2014.

The AICPA respectfully submits the enclosed written statement for the record. We appreciate the Subcommittee’s efforts in examining the needs and challenges of taxpayers who are affected by unexpected natural disasters.

The AICPA is the world’s largest member association representing the accounting profession, with more than 400,000 members in 128 countries and a history of serving the public interest since 1877. 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.

If you have any questions, please feel free to contact me at (801) 523-1051, or [tlewis@sisna.com](mailto:tlewis@sisna.com); or Amy Wang, AICPA Technical Manager, at (202) 434-9264, or [awang@aicpa.org](mailto:awang@aicpa.org).

Sincerely,

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