



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

April 28, 2014

The Honorable Spencer Bachus  
Chairman  
Subcommittee on Regulatory Reform,  
Commercial and Antitrust Law  
U.S. House Committee on the Judiciary  
2138 Rayburn House Office Building  
Washington, DC 20515

The Honorable Henry C. "Hank" Johnson  
Ranking Member  
Subcommittee on Regulatory Reform,  
Commercial and Antitrust Law  
U.S. House Committee on the Judiciary  
2138 Rayburn House Office Building  
Washington, DC 20515

RE: April 29, 2014 Hearing on H.R. 1129, the "Mobile Workforce State Income Tax Simplification Act of 2013"

Dear Chairman Bachus and Ranking Member Johnson:

I, Jeffrey A. Porter, Chair of the American Institute of Certified Public Accountants (AICPA) Tax Executive Committee, will be testifying at the April 29, 2014 hearing of the House Committee on the Judiciary Subcommittee on Regulatory Reform, Commercial and Antitrust Law on H.R. 1129, the "Mobile Workforce State Income Tax Simplification Act of 2013."

The AICPA respectfully submits the attached written statement for the record of the April 29, 2014 hearing of the House Committee on the Judiciary Subcommittee on Regulatory Reform, Commercial and Antitrust Law on H.R. 1129, the "Mobile Workforce State Income Tax Simplification Act of 2013."

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 further discuss these comments on the mobile workforce legislation or to answer any questions that you may have. I can be reached at (304) 522-2553, or [jporter@portercpa.com](mailto:jporter@portercpa.com); or you may contact Melissa Labant, AICPA Director of Tax Advocacy, at (202) 434-9234, or [mlabant@aicpa.org](mailto:mlabant@aicpa.org).

Sincerely,

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