



September 24, 2015

The Honorable Thomas W. Reed
U.S. House of Representatives
2437 Rayburn House Office Building
Washington, DC 20515

RE: “Permanent Disaster Tax Relief Provisions” in Title III of the National Disaster Relief Act of 2015 (H.R. 3110)

Dear Representative Reed:

The American Institute of CPAs (AICPA) commends you on your efforts to provide permanent and consistent tax relief to individuals and businesses impacted by natural disasters. Specifically, we appreciate the “Permanent Disaster Tax Relief Provisions” introduced in Title III of the National Disaster Tax Relief Act of 2015 (H.R. 3110).

Although we cannot prevent disasters from occurring, predict when or where they will occur, or predict the scope of damages that will result, we know disasters occur annually and regularly throughout the country. Each year, the far-reaching effects of these events impact hundreds of thousands of people throughout the United States. Presently, the federal government deals with each of these occurrences as an isolated event, and relief offered through the tax system varies, for the most part, with each event. This process results in taxpayers receiving different treatment for similar losses and not knowing what tax treatment they will receive until Congress enacts some form of relief, which frequently occurs long after the disaster.

The AICPA has been a long-time advocate of implementing permanent disaster tax relief provisions.¹ We believe these provisions will provide taxpayers with certainty, fairness, and the ability to promptly receive the relief they need after a natural disaster, while significantly reducing the administrative burdens on the Internal Revenue Service (IRS) to react to unexpected disasters.

In conclusion, our members appreciate and support the “Permanent Disaster Tax Relief Provisions” introduced in Title III of the National Disaster Tax Relief Act of 2015.

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¹ The AICPA submitted a comment letter to the House Committee on Ways & Means: “[Request for Permanent Tax Provisions Related to Disaster Relief](#),” dated November 22, 2013.

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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.

We appreciate the opportunity to provide comments on this important bill. If you have any questions, please contact me at (801) 523-1051 or tlewis@sisna.com; Kenneth Rubin, Chair, AICPA Individual & Self-Employed Tax Technical Resource Panel, at (314) 290-3417 or ken.rubin@rubinbrown.com; or Amy Wang, AICPA Senior Technical Manager, at (202) 434-9264 or awang@aicpa.org.

Sincerely,

A handwritten signature in black ink that reads "Troy K. Lewis". The signature is written in a cursive style with a large, stylized "T" and "L".

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