October 11, 2017

The Honorable John A. Koskinen
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20024


Dear Commissioner Koskinen:

On August 24, 2017, the Service published in the Federal Register a request for comment on “Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) on the Internal Revenue Code” (“Draft Form 1024-A”), with a comment deadline of October 23, 2017, the requisite 60 days after the notice. See 82 Fed. Reg. 40228 (Aug. 24, 2017). This is a new, and obviously important, form for organizations intending to be exempt from taxation under section 501(c)(4) of the Internal Revenue Code. The Draft Form 1024-A, however, was not released by the Service until September 28.

Fundamental fairness to interested stakeholders requires that more time be given for comment, and we respectfully request that the Service formally extend the comment period until at least November 27, 2017, which is 60 days after the draft Form 1024-A was released. The Tax Section intends to comment on the Draft Form 1024-A, and will submit its comments as soon as they are ready.

This letter is being submitted on behalf of the American Bar Association Section of Taxation and has not been approved by the House of Delegates or the Board of Governors of the American Bar Association. Accordingly, its contents should not be construed as representing the position of the American Bar Association.

Sincerely,

Karen L. Hawkins
Chair, Section of Taxation

cc: Sunita B. Lough, Commissioner, Tax Exempt & Government Entities Division, Internal Revenue Service
Margaret Von Lienen, Director, Exempt Organizations, Tax Exempt & Government Entities Division, Internal Revenue Service
William M. Paul, Acting Chief Counsel and Deputy Chief Counsel (Technical), Internal Revenue Service
Victoria Judson, Associate Chief Counsel (Tax Exempt & Government Entities), Internal Revenue Service
Hon. David Kautter, Assistant Secretary (Tax Policy), Department of the Treasury
Dana L. Trier, Deputy Assistant Secretary (Tax Policy), Department of the Treasury
Thomas West, Tax Legislative Counsel, Department of the Treasury