October 18, 2004

The Honorable Charles E. Grassley  
Chairman  
Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, DC  20510

The Honorable Max Baucus  
Ranking Member  
Senate Committee on Finance  
219 Dirksen Senate Office Building  
Washington, DC  20510

The Honorable William M. Thomas  
Chairman  
House Committee on Ways & Means  
1102 Longworth House Office Building  
Washington, DC  20515

The Honorable Charles B. Rangel  
Ranking Member  
House Committee on Ways & Means  
1106 Longworth House Office Building  
Washington, DC  20515

Re:  H.R. 1308 – Working Families Tax Relief Act of 2004

Gentlemen:

I am writing on behalf of the Section of Taxation of the American Bar Association concerning the recently enacted Working Families Tax Relief Act of 2004, signed by the President on October 4, 2004.

Specifically, I want to thank you for the inclusion in H.R. 1308 of the provisions establishing a uniform definition of a "child" for purposes of the dependency exemption, the child credit, the earned income credit, the dependent care credit and head of household filing status. Tax simplification is a legislative priority of the American Bar Association, and the ABA Tax Section believes that simplification of the tax laws should be viewed as an urgent and continuing priority on the part of the Congress. The uniform definition of a "child" included in H.R. 1308 is an important and concrete step toward simplification, and we commend you for taking it. We believe that the enactment of additional simplification measures, such as this one, is critically important for an effective federal tax system. As always, we stand ready to provide whatever assistance and support you may find helpful in your continuing efforts to simplify the tax laws.

Sincerely,

Kenneth W. Gideon  
Chair, Section of Taxation
cc:  Hon. John Snow, Secretary of the Treasury
Gregory Jenner, Acting Assistant Secretary of the Treasury (Tax Policy)
George Yin, Chief of Staff, Joint Committee on Taxation
Kolan Davis, Republican Staff Director and Chief Counsel, Senate Finance Committee
Russ Sullivan, Democratic Staff Director, Senate Finance Committee
Robert Winters, Republican Chief Tax Counsel, House Ways and Means Committee
John Buckley, Democratic Chief Tax Counsel, House Ways and Means Committee
Dean Zerbe, Republican Tax Counsel, Senate Finance Committee
Jonathan Selib, Democratic Tax Counsel, Senate Finance Committee
Roger Colinaux, Legislation Counsel, Joint Committee on Taxation
Robert Evans, Director, ABA Government Affairs Office