June 27, 2014

The Honorable Tom Cole
Chairman
House Appropriations Subcommittee on Legislative Branch
2458 Rayburn House Office Bldg.
Washington, DC 20515

The Honorable Debbie Wasserman-Schultz
Ranking Member
House Appropriations Subcommittee on Legislative Branch
118 Cannon House Office Bldg.
Washington, DC 20515

Re: Funding for the Joint Committee on Taxation

Dear Chairman Cole and Ranking Member Wasserman-Schultz:

On behalf of the Section of Taxation of the American Bar Association, I respectfully request your assistance in ensuring that the Joint Committee on Taxation (“JCT”) receives adequate funding for fiscal year 2015. The American Bar Association has nearly 400,000 members, and over 23,000 of such members belong to the Section of Taxation. This letter reflects the views of the Section of Taxation. It has not been approved by the Board of Governors or House of Delegates of the American Bar Association, and should not be construed as representing the policy of the American Bar Association.

As you know, the JCT, operating through its professional, non-partisan staff, serves a critical role in the tax legislative process. The JCT is available upon request to all Members of Congress to provide official revenue estimates for tax proposals and to assist in drafting tax legislation. Up to 7,000 of such requests are made annually. These requests are treated as confidential; any requests or responses thereto are released only if the Member decides to make that information public. Additionally, the JCT staff works with the Congress to draft the legislative history for tax bills, analyze tax legislative proposals, prepare materials used for committee hearings, and assist Members to address constituent issues and concerns.

Through its refund review function, the JCT monitors whether enacted tax legislation is operating as intended or produces unintended administrative, interpretative, or statutory issues. As part of this function, the JCT staff reviews large tax refunds. This oversight role helps ensure compliance with the laws Congress enacts and that tax revenue is appropriately collected. The JCT staff is proactive in attending training sessions held by the Service on procedural matters of mutual interest so that the staff may continue to competently assist in this aspect of tax administration.

Given the significant complexity of the Internal Revenue Code and the regular consideration of proposals to amend the Code to address important issues of our time, it is imperative that the JCT staff have the resources necessary to assist the Congress in crafting...
sound tax legislation. To properly assist the Congress, the JCT employs a diverse staff of attorneys, accountants, economists, and information technology experts. The JCT requires sufficient resources in order to recruit and retain such a specialized staff with the experience and skills necessary for the important work at hand.

We believe that if the JCT is able to maintain a technically proficient staff in sufficient numbers, it will be able to continue providing many crucial services in an expedient manner to the Congress as it deliberates tax legislation. Otherwise, if the JCT staff were to shrink in number, we risk them becoming overwhelmed by their prodigious workload, which may result in Members of Congress receiving delayed responses to their requests. It is essential that the JCT be able to promptly deliver to the Congress the vital information it requires as it considers tax legislation. Therefore, an adequate staff may help reduce the risk of mistakes in tax legislation that Congress must correct later.

As another independent and nonpartisan entity, the Section of Taxation greatly appreciates the fine work that the JCT consistently provides and we hope that you will assist in ensuring that they are adequately funded for fiscal year 2015. We would be pleased to provide you or your staff with any further assistance as you consider the appropriations for the JCT.

Thank you for your consideration.

Sincerely,

Michael Hirschfeld
Chair, Section of Taxation

cc: Hon. Hal Rogers, Chairman, House Appropriations Committee
Hon. Nita Lowey, Ranking Member, House Appropriations Committee
Hon. Barbara A. Mikulski, Chairwoman, Senate Appropriations Committee
Hon. Richard Shelby, Ranking Member, Senate Appropriations Committee
Hon. Ron Wyden, Chairman, Joint Committee on Taxation
Hon. Dave Camp, Vice Chairman, Joint Committee on Taxation
Mr. Thomas A. Barthold, Chief of Staff, Joint Committee on Taxation
Mr. Joshua Sheinkman, Majority Staff Director, Senate Finance Committee
Mr. J. Todd Metcalf, Majority Chief Tax Counsel, Senate Finance Committee
Mr. Christopher Campbell, Republican Staff Director, Senate Finance Committee
Mr. Mark Prater, Republican Chief Tax Counsel, Senate Finance Committee
Mr. Dave Olander, Majority Chief Tax Counsel, House Ways and Means Committee
Ms. Karen McAfee, Democratic Chief Tax Counsel, House Ways and Means Committee
June 27, 2014

The Honorable Jeanne Shaheen
Chairwoman
Senate Appropriations Subcommittee on Legislative Branch
520 Hart Senate Office Bldg.
Washington, DC 20510

Re: Funding for the Joint Committee on Taxation

Dear Chairwoman Shaheen and Ranking Member Hoeven:

On behalf of the Section of Taxation of the American Bar Association, I respectfully request your assistance in ensuring that the Joint Committee on Taxation (“JCT”) receives adequate funding for fiscal year 2015. The American Bar Association has nearly 400,000 members, and over 23,000 of such members belong to the Section of Taxation. This letter reflects the views of the Section of Taxation. It has not been approved by the Board of Governors or House of Delegates of the American Bar Association, and should not be construed as representing the policy of the American Bar Association.

As you know, the JCT, operating through its professional, non-partisan staff, serves a critical role in the tax legislative process. The JCT is available upon request to all Members of Congress to provide official revenue estimates for tax proposals and to assist in drafting tax legislation. Up to 7,000 of such requests are made annually. These requests are treated as confidential; any requests or responses thereto are released only if the Member decides to make that information public. Additionally, the JCT staff works with the Congress to draft the legislative history for tax bills, analyze tax legislative proposals, prepare materials used for committee hearings, and assist Members to address constituent issues and concerns.

Through its refund review function, the JCT monitors whether enacted tax legislation is operating as intended or produces unintended administrative, interpretative, or statutory issues. As part of this function, the JCT staff reviews large tax refunds. This oversight role helps ensure compliance with the laws Congress enacts and that tax revenue is appropriately collected. The JCT staff is proactive in attending training sessions held by the Service on procedural matters of mutual interest so that the staff may continue to competently assist in this aspect of tax administration.

Given the significant complexity of the Internal Revenue Code and the regular consideration of proposals to amend the Code to address important issues of our time, it is imperative that the JCT staff have the resources necessary to assist the Congress in crafting
sound tax legislation. To properly assist the Congress, the JCT employs a diverse staff of attorneys, accountants, economists, and information technology experts. The JCT requires sufficient resources in order to recruit and retain such a specialized staff with the experience and skills necessary for the important work at hand.

We believe that if the JCT is able to maintain a technically proficient staff in sufficient numbers, it will be able to continue providing many crucial services in an expedient manner to the Congress as it deliberates tax legislation. Otherwise, if the JCT staff were to shrink in number, we risk them becoming overwhelmed by their prodigious workload, which may result in Members of Congress receiving delayed responses to their requests. It is essential that the JCT be able to promptly deliver to the Congress the vital information it requires as it considers tax legislation. Therefore, an adequate staff may help reduce the risk of mistakes in tax legislation that Congress must correct later.

As another independent and nonpartisan entity, the Section of Taxation greatly appreciates the fine work that the JCT consistently provides and we hope that you will assist in ensuring that they are adequately funded for fiscal year 2015. We would be pleased to provide you or your staff with any further assistance as you consider the appropriations for the JCT.

Thank you for your consideration.

Sincerely,

Michael Hirschfeld
Chair, Section of Taxation

cc: Hon. Barbara A. Mikulski, Chairwoman, Senate Appropriations Committee
Hon. Richard Shelby, Ranking Member, Senate Appropriations Committee
Hon. Hal Rogers, Chairman, House Appropriations Committee
Hon. Nita Lowey, Ranking Member, House Appropriations Committee
Hon. Ron Wyden, Chairman, Joint Committee on Taxation
Hon. Dave Camp, Vice Chairman, Joint Committee on Taxation
Mr. Thomas A. Barthold, Chief of Staff, Joint Committee on Taxation
Mr. Joshua Sheinkman, Majority Staff Director, Senate Finance Committee
Mr. J. Todd Metcalf, Majority Chief Tax Counsel, Senate Finance Committee
Mr. Christopher Campbell, Republican Staff Director, Senate Finance Committee
Mr. Mark Prater, Republican Chief Tax Counsel, Senate Finance Committee
Mr. Dave Olander, Majority Chief Tax Counsel, House Ways and Means Committee
Ms. Karen McAfee, Democratic Chief Tax Counsel, House Ways and Means Committee