American Institute of CPAs
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March 17, 2015

The Honorable Michael Enzi
Senate Committee on Finance
Co-Chair, Tax Reform Working Group on Individual Income Tax
219 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Charles E. Grassley
Senate Committee on Finance
Co-Chair, Tax Reform Working Group on Individual Income Tax
219 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Deborah A. Stabenow
Senate Committee on Finance
Co-Chair, Tax Reform Working Group on Individual Income Tax
219 Dirksen Senate Office Building
Washington, DC 20510

RE: AICPA Suggestions on Individual Income Tax, Tax Reform Working Group

Dear Senator Enzi, Senator Grassley and Senator Stabenow:

The American Institute of Certified Public Accountants (AICPA) applauds the leadership taken by the Senate Committee on Finance to spur comprehensive tax reform efforts through policy-focused working groups. We recognize the tremendous effort required to analyze the current complexities in the tax law, examine policy trade-offs, and consider the various reform options.

The AICPA is a long-time advocate for an efficient and effective tax system based on principles of good tax policy.[1] Our tax system must be administrable, stimulate economic growth, have minimal compliance costs, and allow taxpayers to understand their tax obligations. These features of a tax system are achievable if the ten principles of good tax policy are considered in the design of the system:

- Equity and Fairness
- Convenience of Payment
- Simplicity
- Economic Growth and Efficiency
- Minimum Tax Gap
- Certainty
- Economy in Collection
- Neutrality
- Transparency and Visibility
- Appropriate Government Revenues

We, therefore, appreciate the opportunity to provide input as you begin shaping tax reform policy in the individual income tax area.

[1] AICPA, Guiding Principles for Good Tax Policy: Framework for Evaluating Tax Proposals, 2001

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In the interest of good tax policy and effective tax administration, we respectfully submit comments on the following key issues:

1. Simplified Income Tax Rate Structure;
2. Education Incentives;
3. Identity Theft and Tax Fraud;
4. Relief for Missed Elections (9100 Relief); and
5. "Kiddie Tax" Rules.

Simplified Income Tax Rate Structure

Only One Set of Rules

As part of the comprehensive tax reform efforts, we support a new, simplified income tax rate structure. We suggest Congress avoid, as well as eliminate, all surtaxes as they are complicated, confusing, and lack transparency, similar to the alternative minimum tax (AMT) which we advise repealing. Congress should apply a simplified rate structure with only one set of rules, as opposed to the current system, which arguably includes three vastly different taxation systems (regular tax, AMT, and net investment income tax).

Consistent Definitions; Avoid Phase-outs

We urge Congress to use a consistent definition of taxable income without the use of any phase-outs. The use of phase-outs – in order to increase the effective tax rate – has contributed to the complexity of the present tax law. Phase-outs also unfairly create marginal rates in excess of the statutory rate. We are concerned that provisions to limit or eliminate the use of certain deductions and exclusions for the top tax bracket will continue the flaws of the current system. We urge Congress to use tax reform as an opportunity to develop the best definition of taxable income by creating a simple, transparent, possibly higher tax rate schedule that does not include hidden additional taxes and is applied consistently across all rate brackets. We also propose, as part of comprehensive tax reform, the complete removal of all phase-outs as these limitations serve as additional complexities for taxpayer compliance.

Unnecessary complexity is added to our tax system when legislation that addresses legitimate tax policy issues is enacted without full consideration of alternatives that are less burdensome and still responsive to the purposes of the legislation. While there are many examples, perhaps no situation illustrates unneeded complexity better than the proliferation of terms that have similar meanings but contain vastly different tax consequences. We recognize that there are legitimate anti-abuse justifications for differences in the application of, for example, small business status, family relationships, entity ownership, and entity attribution operating rules. However, many of these overlapping and inconsistent applications, with corresponding definitional distinctions, have been in the Internal Revenue Code ("Code") for decades. We believe that it would reduce complexity and increase compliance if these types of provisions are identified and reduced.

Education Incentives

The AICPA commends past efforts, such as Student and Family Tax Simplification Act (H.R. 3393, 113th Congress), to consolidate certain tax benefits for education expenses. The Code currently contains over 13 different education-related incentives, and the requirements, eligibility rules, definitions and income phase-outs vary from incentive to incentive. The complexity of these provisions prevents thousands of taxpayers from claiming tax benefits to which they are entitled or are advantageous to them.[2]

The AICPA encourages Congress to modify existing education provisions in order to simplify the tax incentives for higher education and help taxpayers meet current higher education expenses. Specifically, we recommend the following changes for the existing education provisions that provide a benefit to higher education tuition and related expenses:[3]

- Replace tax incentives (i.e., Hope Credit, American Opportunity Tax Credit, and Lifetime Learning Credit) intended to help taxpayers meet current higher education expenses with one new or revised credit.
    a. The credit should be on a "per student" rather than a "per taxpayer" basis, offering a potentially larger tax benefit per family.
    b. The credit should be available for any six years of post-secondary education, including graduate-level and professional degree courses. A credit for four years (that includes graduate-level and professional degree programs) is beneficial to many taxpayers, but we strongly suggest increasing the limit to six years.[4]
    c. The credit should be available only to students meeting the definition of "student" under section 25A(b)(3).
    d. The tax return reporting requirement should continue including the social security number (SSN) or other taxpayer identification numbers (TIN) of the student associated with the expenses claimed with respect to the credit taken for the tax year. Accordingly, amounts claimed over time could be tracked by

[2] U.S. Government Accountability Office, Testimony before the Subcommittee on Select Revenue Measures, Committee on Ways and Means, House of Representatives, Higher Education – Multiple Higher Education Tax Incentives Create Opportunities for Taxpayers to Make Costly Mistakes, dated May 1, 2008, GAO-08-717T. A May 2012 report from GAO indicated that for 2009 returns, about 14 percent of eligible taxpayers failed to claim education incentives resulting in an average lost tax benefit of $466. GAO, Higher Education: Improved Tax Information Could Help Families Pay for College, GAO-12-560, May 2012.

[3] For our additional suggestions on education incentive simplification: The AICPA submitted testimony to the House Committee on Ways and Means hearing dated April 13, 2011, How the Tax Code's Burdens on Individuals and Families Demonstrate the Need for Comprehensive Tax Reform. The AICPA submitted a comment letter dated July 25, 2013, HR 2253 and S.1090, Higher Education and Skills Obtainment Act: AICPA Recommendations for Further Simplification of Higher Education Tax Incentives

[4] U.S. Department of Education, National Center for Education Statistics (2013). The Condition of Education 2013 (NCES 2013-037), Institutional Retention and Graduation Rates for Undergraduate Students. A recent report from the U.S. Department of Education stated that "about 59% of full-time, first-time students who began seeking a bachelor's degree at a 4-year institution in fall 2005 completed that degree within 6 years." The statistics used in this report were released in November of 2012 and furthermore, it is a growing standard that more recent metrics for graduation rates and various performance metrics analyze higher education in six year completion intervals rather than four.

the student's identification number. These changes may result in improved compliance and enforcement.

e. The credit should be 100 percent refundable and phased-out for high-income taxpayers if Congress deems a phase-out necessary. The phase-out limitations should be consistent with any other education-related incentive.
f. The credit should be claimed on the parent's return as long as the child is a qualifying dependent of the parent.

- Repeal the student loan interest deduction (section 221) and the tuition and fees deduction (section 222) to relieve taxpayer confusion by reducing the number of provisions. The purpose of this recommendation is to simplify the Code without discussion of the total amount of education incentives for taxpayers.

- Repeal educational savings bonds (section 135) and merge Coverdell Education Savings Accounts (section 530) into qualified tuition programs (section 529) by allowing the transfer of savings from Coverdell accounts into section 529 accounts.

- Create a uniform definition of "qualified higher education expenses" (QHEE) for all education-related tax provisions. Specifically, QHEE should include tuition, books, fees, supplies and equipment.

- If it is determined that phase-outs are necessary, all education-related tax provisions should have the same AGI limitations. The concern for excessively high marginal rates resulting from coordinating phase-out provisions should be alleviated by substituting one credit for the several benefits that exist today. In addition, any remaining concerns could be addressed by widening the phase-out range, which would still permit coordination that could simplify matters for taxpayers and improve their understanding of eligibility.

Identity Theft and Tax Fraud

The AICPA strongly supports efforts to combat identity theft and tax fraud. The growing amount of fraudulent tax refunds paid and the economic and emotional impact to individual victims of identity theft is unacceptable. Therefore, we appreciate and support the following provisions:

- Single Point of Contact for Identity Theft Victims – We suggest a new procedure to implement a single point of contact for taxpayers affected by identity theft. We believe efficiencies will result as the single point of contact will identify areas of duplication and areas causing delays.

- Criminal Penalty for Misappropriating Taxpayer Identity in Connection with Tax Fraud – We propose to make it a felony under the Code for a person to use a stolen identity to file a return.

- Extend Internal Revenue Service (IRS) Authority to Require a Truncated Social Security Number (SSN) on Form W-2 and Form 1099 – We suggest requiring employers to include an identifying number for each employee or payee rather than the use of the SSN. We recommend modification of the statutes that mandate the use of a SSN, IRS individual taxpayer identification number (TIN), or IRS adoption TIN[5] to allow the truncation of the identifying number. We also suggest modification of Code section 170(f)(12), regarding contributions of cars, boats and airplanes, to allow the truncation of the SSN on the acknowledgement letter to the donor.

- Study of Expansion of PIN System for Prevention of Identity Theft Tax Fraud – We propose a report be provided to the Senate Finance Committee on the current Identity Protection Personal Identification Number (IP PIN). We believe a review of industry practices to provide security of client personal information may reveal opportunities for the IRS to verify the taxpayer's identity.[6]

The AICPA previously provided detailed comments regarding the provisions for the single point of contact for victims, truncating SSN on Forms W-2, and the expansion of the IP PIN system. We also recommended limitations on multiple tax refunds to a single account and further validation of a taxpayer's address or change of address.[7] We understand that the immediate implementations of these measures are only the first steps, and no system will completely eliminate identity theft and tax fraud. Nevertheless, we believe the long-term benefits in terms of direct cost savings and overall trust in the integrity of the tax system would offset the expense of establishing such a system.

Relief for Missed Elections (9100 Relief)

There are many tax elections available to taxpayers, some with statutory deadlines, and others that have deadlines provided for in Treasury regulations. If a taxpayer fails to make a proper, timely election, certain extensions and administrative relief options are available if the taxpayer can obtain "section 9100 relief" under Treas. Reg. §§ 301.9100-1 through -3.

The term "election" for which section 9100 relief is available is defined in Treas. Reg. § 301.9100-1(b) as "an application for relief in respect of tax; a request to adopt, change, or retain an accounting method or accounting period."
The IRS has the authority to provide taxpayers with section 9100 relief from certain late elections by granting extensions of time to make those elections. Section 9100 relief requires the taxpayer to establish to the satisfaction of the IRS Commissioner that the taxpayer acted reasonably and in good faith and that the grant of relief will not prejudice the interests of the

[5] An adoption TIN is a temporary identification number for a child in the process of an adoption where the SSN is not obtained or unattainable at that moment.
[6] Treasury Inspector General for Tax Administration Report Detection Has Improved; However, Identity Theft Continues to Result in Billions of Dollars in Potentially Fraudulent Tax Refunds dated September 30, 2013. Reference Number: 2013-40-122.
[7] AICPA Comment letter dated June 27, 2013 on the Identity Theft and Tax Fraud Prevention Act of 2013 and Recommendations on Efforts to Combat Identity Theft. The AICPA most recently submitted comments on Truncated Taxpayer Identification Numbers to the IRS on February 20, 2013. See AICPA Testimony on Tax Fraud, Tax ID Theft and Tax Reform: Moving Forward with Solutions, April 16, 2013.

government. Specifically, under Treas. Reg. § 1.9100-1, the Commissioner has discretion, upon a showing of good cause by a taxpayer, to grant a reasonable extension of the time fixed by the regulations to make an election or other application for relief in respect of tax under subtitle A of the Code.

Currently, section 9100 relief is available for elections, the timing of which is prescribed by regulation, rather than by statute. Therefore, section 9100 relief currently is not available with respect to requests for extensions of the time fixed by the Code for making an election or applications for relief from statutory deadlines.

Congress should consider making section 9100 relief available for all tax elections, whether prescribed by regulation or statute. The AICPA has compiled a list of elections (not all-inclusive) for which section 9100 relief currently is not granted by the IRS as the deadline for claiming such elections is set by statute.[8] The IRS has issued various rulings stating that it does not have the authority to grant section 9100 relief when the deadline for the election is set by statute.[9] The AICPA suggests Congress consider providing the IRS permission to grant section 9100 relief for these statutory deadline elections. We do not believe taxpayers are likely to abuse or exploit hindsight, as the IRS would continue to have discretion as to whether to grant relief for each specific request that is made in good faith and is reasonable.

"Kiddie Tax" Rules

Section 1(g) of the Code taxes a portion of the unearned income of a child[10] at the parent's marginal tax rate ("Kiddie Tax").[11] Specifically, the provision applies in cases where (1) the child's unearned income was more than $2,000; (2) the child is required to file a tax return; (3)

[8] AICPA Comment letter dated January 23, 2015 on the Tax Reform Administrative Relief for Various Statutory Elections. This letter includes a list of elections set by statute for which Congress should grant IRS the authority to consider providing section 9100 relief.

[9] See PLR 201109012 in which the IRS stated "Because section 301.9100-3 is applicable only to requests for extensions of time fixed by regulations or other published guidance, the Service does not have the discretion to grant an extension of time under section 301.9100-3 to make the QTIP election under section2523(f)(4) for the Year 1 transfer to Trust." See also PLR 201316008 in which the IRS granted 9100 relief and stated, "In this case, the time for filing the Election is fixed by regulations (i.e., §§ 1.1502-47(l)(3)(i) and 1.1502-47(l)(3)(iii), incorporating the rules prescribed under § 1.1502-21 (including the specific rules under § 1.1502-21(b)(3)(i)) to the extent not inconsistent with § 1.1502-47(l)(3)). Therefore, the Commissioner has discretionary authority under § 301.9100-3 to grant an extension of time for Parent to file the Election, provided Parent acted reasonably and in good faith, the requirements of §§ 301.9100-1 and 301.9100-3 are satisfied, and granting relief will not prejudice the interest of the government."

[10] A child is defined as any child who is (1) under the age of 18; (2) age 18 at the end of the year and who did not have earned income that was more than half of the child's support; or, (3) a full-time student under the age of 24 who did not have earned income that was more than half of the child's support.

[11] The marginal tax rate of the individual with the greater taxable income is used in the case of parents filing separately. In the case of parents who are not married, the marginal tax rate of the custodial parent is used to determine the tax liability on net unearned income. Net unearned income is the amount of unearned income above $1,000 plus the greater of $1,000 or itemized deductions directly connected to producing unearned income. When the provisions of section 1(g) apply to more than one child in the family, each child's share of the parental tax is apportioned ratably based on the ratio of the child's net unearned income to the total net unearned income of all children.

either parent of the child is alive at the close of the year; and, (4) the child does not file a joint return for the taxable year.

Section 1(g)(6) requires the parent to provide his/her taxpayer identification number to the child for inclusion on the child's tax return. Parents can elect to include their children's interest and dividend income (including capital gain distributions) on their tax return. However, the election is not available for parents of a child if such child has any earned income, unearned income of $10,000 or more (for 2013), unearned income other that interest, dividends and capital gain distributions, withholding, or estimated tax payments.

The Kiddie Tax adds significant complexity to the computation of a child's tax liability.[12] In addition to the complex calculations, several challenges arise in complying with the rules of the statute:

- Parents may either refuse to provide the tax rate or, if divorced, one parent may refuse to cooperate with the other in providing the information. Without this information, the tax preparer is forced to calculate the child's tax unfairly at the highest rate.

- The IRS requires qualified dividends and capital gain distributions to allocate between the first $2,100 (in 2015) of unearned income and the portion of the child's unearned income in excess of $2,100, thus making the computation burdensome.

- If either the parents or siblings file amended returns, the child must file an amended return. The fact that amended returns have been filed is not readily known information.

- The Kiddie Tax provisions only consider the regular tax of section 1 and not the AMT of section 55. Therefore, the way the current rules are written, if a parent must pay AMT, the child's income is still taxed at the parent's regular marginal tax rate, while the parent is taxed at the AMT rate without taking into account the child's income or the child's regular tax liability. The end result is the taxation of the child's income at a rate higher than the rate that applies to the parent.

We recommend the repeal of the provisions linking a child's taxable income to his/her parents' and siblings' taxable income. Income (other than capital gains) subject to this tax should use the income tax rates for estates and trusts. Income from capital gains should use the capital gains rates with one change; we believe the 0% rate for capital gains should not apply to children's unearned income. Removing the linkage to parental and sibling returns would allow a child's return to stand on its own. Furthermore, complications due to missing information on one return, matrimonial issues, and unintended AMT problems are likely eliminated.

We also recommend an elimination of the election to include a child's income on the parent's return to facilitate the complete de-coupling of the link between the computation of the child's tax liability and the parent's tax liability.

[12] As a result of this complexity, the IRS issued Publication 929, a 37-page booklet that provides worksheets to assist the taxpayer, or return preparer, with calculating the child's taxable income and tax liability.

The AICPA believes the additional tax revenue generated by the Kiddie Tax is most likely insignificant when compared to the complexity of the calculations. Taxing the net unearned income of a child at the tax rates for estates and trusts rather than at a rate linked to that of family members would eliminate a significant amount of complexity and several compliance challenges, while still accomplishing the original intent behind the Kiddie Tax.[13]

* * * * *

We understand the challenges that Congress faces as it tackles the complex issues inherent in drafting tax legislation, and note that both taxpayers and tax practitioners are interested in, and need, tax simplification. Compliance burdens for individual taxpayers are too heavy, both in terms of time required and out-of-pocket cost. Likewise, complexity increases the "Tax Gap" and may impair the efficiency of tax administration.[14] While there is revenue costs associated with simplification reforms, it is also important to recognize the elimination of significant compliance burdens by such reforms.

The AICPA is the world's largest member association representing the accounting profession, with more than 400,000 members in 128 countries and a history of serving the public interest since 1877. 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 welcome the opportunity to discuss these comments or to answer any questions that you may have. I can be reached at (801) 523-1051 or tlewis@sisna.com; or you may contact Jeffrey Porter, Chair of the Tax Reform Task Force, at (304) 522-2553 or jporter@portercpa.com; or Melanie Lauridsen, AICPA Technical Manager, at (202) 434-9235, or mlauridsen@aicpa.org.

Sincerely,



Troy K. Lewis, CPA
Chair, Tax Executive Committee

Enclosure
cc: The Honorable Orrin G. Hatch, Chairman of the Senate Committee on Finance
The Honorable Ronald L. Wyden, Ranking Member of the Senate Committee on Finance
Senate Committee on Finance Members

[13] The Tax Reform Act of 1986 lowered tax rates and broadened the income base by eliminating various tax shelters which were utilized by high income individuals. In recommending the Kiddie Tax, the Joint Committee on Taxation's General Explanation of the Tax Reform Act of 1986 wrote, "The present-law rules governing the taxation of minor children provide inappropriate tax incentives to shift income-producing assets among family members."

[14] AICPA written testimony before the House Committee on Ways And Means, dated April 13, 2011, Hearing on How the Tax Code's Burdens on Individuals and Families demonstrate the need for Comprehensive Tax Reform.

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Addendum

AICPA is a Resource on Tax Reform

The American Institute of Certified Public Accountants (AICPA) looks forward to working with the 114th Congress and the tax-writing committees as you address tax reform. The proliferation of new income tax provisions since the 1986 tax reform effort has led to compliance hurdles for taxpayers, administrative complexity, and enforcement challenges for the Internal Revenue Service. We encourage you to examine all aspects of the tax code to improve the current rules. We stand for a code that is simple, practical, and administrable. The AICPA has consistently supported tax reform simplification efforts because we are convinced such actions will significantly reduce taxpayers' compliance costs and encourage voluntary compliance through an understanding of the rules.

We are available to Members of Congress and staff as a resource. For example, we are available to:

- Offer suggestions from an administrative standpoint;
- Identify potential pitfalls of a particular provision;
- Discuss the "small business" perspective;
- Provide informal feedback on legislative language; and
- Support legislative provisions which are officially approved by our Tax Division.

AICPA Positions on Tax Reform Issues

The AICPA actively is pursuing or has published positions on a number of tax reform issues, has developed a 10-principle framework for analyzing proposals, and is available as a resource to assist you as you consider various proposals and options.

Specifically, we would like to highlight some of our tax reform proposals and resources for your consideration:

A. AICPA Compendium of Legislative Proposals ("Compendium")[1] – These recommendations promote simplification, efficient and effective administration, and fairness; are technical in nature; and are generally noncontroversial.

B. The AICPA has developed 10 guiding principles of good tax policy[2] – Congress should consider these principles to analyze and compare proposals to change a tax rule.

[1] AICPA's Compendium of Legislative Proposals is available at: http://www.aicpa.org/Advocacy/Tax/DownloadableDocuments/AICPA_Compendium_of_Legislative_Proposals-2015.pdf.

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Proposals for changes to the tax law should strive to incorporate all 10 principles to yield a simpler, more equitable, and transparent tax system. The AICPA guiding principles for good tax policy are:

1. *Equity and Fairness*. Similarly situated taxpayers should be taxed similarly.
2. *Certainty*. The tax rules should clearly specify when the tax is to be paid, how it is to be paid, and how the amount to be paid is to be determined.
3. *Convenience of Payment*. A tax should be due at a time or in a manner that is most likely to be convenient for the taxpayer.
4. *Economy in Collection*. The costs to collect a tax should be kept to a minimum for both the government and taxpayers.
5. *Simplicity*. The tax law should be simple so that taxpayers understand the rules and can comply with them correctly and in a cost-efficient manner.
6. *Neutrality*. The effect of the tax law on a taxpayer's decisions as to how to carry out a particular transaction or whether to engage in a transaction should be kept to a minimum.
7. *Economic Growth and Efficiency*. The tax system should not impede or reduce the productive capacity of the economy.
8. *Transparency and Visibility*. Taxpayers should know that a tax exists and how and when it is imposed upon them and others.
9. *Minimum Tax Gap*. A tax should be structured to minimize noncompliance.
10. *Appropriate Government Revenues*. The tax system should enable the government to determine how much tax revenue will likely be collected and when.

C. The AICPA has developed a number of proposals that we have shared with the tax-writing committees regarding such important matters as:

- Due dates of tax returns;
- 9100 relief for missed elections;
- Simplification of the *Kiddie Tax*;
- Disaster relief legislation;
- Consolidation and simplification of retirement plans; and
- Harmonization of education incentives.

[2] AICPA's Tax Policy Concept Statement No. 1: Guiding Principles for Good Tax Policy: Framework for Evaluating Tax Proposals, issued March 2001, is available at: http://www.aicpa.org/InterestAreas/Tax/Resources/TaxLegislationPolicy/Advocacy/DownloadableDocuments/Tax_Policy_Concept_Statement_No.1.doc. Note that the AICPA principles of good tax policy are equal in importance; the numbered order of the principles is for reference only and should not be taken as an indication of the order of importance of these principles. A more detailed explanation of each of the 10 principles is provided in the AICPA's Tax Policy Concept Statement No. 1. The statement also notes some of the challenges that exist in achieving each of the 10 principles.

The AICPA also has testified and commented on legislative proposals concerning:

- The 113th Congress House Ways and Means Chairman Camp's February 2014 discussion draft tax reform proposals;
- The continued availability of the cash method of accounting;
- Tax return identity theft;
- Repeal of the alternative minimum tax (AMT);
- Penalty reform;
- Small business tax reform; and
- Retirement savings for small employers.

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If you would like to discuss any of our legislative proposals or principles of good tax policy in more depth or have any questions or would like more information, please contact Troy Lewis, Chair, AICPA Tax Executive Committee, at (801) 523-1051, or tlewis@sisna.com; you may contact Jeffrey Porter, Chair of the Tax Reform Task Force, at (304) 522-2553 or jporter@portercpa.com; or Melissa Labant, AICPA Director of Tax Advocacy, at (202) 434-9234, or mlabant@aicpa.org.