

President
Joan C. Arnold
Pepper Hamilton LLP

Vice President
Robert E. McKenzie
Arnstein & Lehr LLP

Secretary-Treasurer
Charles P. Rettig
Hochman, Salkin, Rettig,
Toscher & Perez, PC

Last Retiring President
Thomas J. Callahan
Thompson Hine LLP

REGENTS

1st Circuit
Roger M. Ritt
WilmerHale

2nd Circuit
Peter J. Connors
Orrick, Herrington &
Sutcliffe LLP

3rd Circuit
Tracy A. Kaye
Seton Hall Law School

4th Circuit
C. Wells Hall, III
Nelson Mullins Riley &
Scarborough LLP

5th Circuit
Maxine Aaronson
Attorney at Law

6th Circuit
Charles J. Lavelle
Greenebaum Doll & McDonald

7th Circuit
Charles R. Levun
Levun, Goodman & Cohen, LLP

8th Circuit
John Carnahan, III
Carnahan, Evans, Cantwell &
Brown, PC

9th Circuit
Michael J. Desmond
The Law Offices of Michael J.
Desmond APC

10th Circuit
Robert R. Keatinge
Holland & Hart LLP

11th Circuit
Ronald A. Levitt
Sirote & Permutt, PC

DC Circuit
Miriam L. Fisher
Latham & Watkins LLP

Federal Circuit
Christopher S. Rizek
Caplin & Drysdale, Chartered

At Large
Larry A. Campagna
Chamberlain, Hrdlicka, White,
Williams & Aughtry

Kathryn Keneally
DLA Piper LLP (US)

Administration Manager
Pamela Lyons
info@actconline.org

AMERICAN COLLEGE OF TAX COUNSEL

info@actconline.org | actconline.org
2604 Elmwood Avenue, #350, Rochester, NY 14618
T. 888-549-4177



July 13, 2016

The Honorable Paul Ryan
Speaker of the House of Representatives
U.S. House of Representatives
Washington, DC 20515

The Honorable Kevin Brady
Chairman
Committee on Ways and Means
U.S. House of Representatives
Washington, DC 20515

The Honorable Nancy Pelosi
Democratic Leader
U.S. House of Representatives
Washington, DC 20515

The Honorable Sander Levin
Ranking Member
Committee on Ways and Means
U.S. House of Representatives
Washington, DC 20515

Dear Speaker Ryan, Democratic Leader Pelosi, Chairman Brady, and Ranking Member Levin:

On behalf of the Officers and the Board of Regents of the American College of Tax Counsel, I write to express our significant concerns with the resolutions being considered with respect to the possible impeachment and censure of Internal Revenue Service Commissioner John Koskinen. It is our view that such actions are not commensurate with the alleged conduct and will damage the agency at a time when it needs strong leadership. We do not see any benefit to the agency or our system of laws that could arise from moving forward with these actions.

The Officers and Regents of the College are senior, experienced tax lawyers with decades of experience in dealing with the Internal Revenue Service. Many of our colleagues have devoted years of their professional careers to working at the agency, in service of our country. We have watched the agency struggle with significant decreases in funding that have caused staffing and morale issues. In our practices we have seen the negative impact this has had on our clients, the taxpayers. We often disagree with actions taken by the Internal Revenue Service, and at times we think that things should be done differently. Overall, however, we think that the agency serves the American people in a manner consistent with its vital mission, especially in view of the complexity of the tax law, the additional responsibilities that it has been given over the past few years, and the severe financial constraints under which it operates.

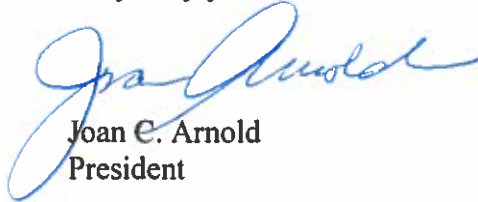
We see the benefits of the steady hand that Commissioner Koskinen, an experienced, dedicated and respected public servant, provides. If he were to be replaced now, the agency would have its fifth Commissioner in four years. This is an enormous organization - it employs over 78,000 people and processes nearly 150 million individual income tax returns filed each year. To be an effective leader, the Commissioner needs to take time to build up the knowledge base, as Commissioner

The Honorable Paul Ryan
The Honorable Nancy Pelosi
The Honorable Kevin Brady
The Honorable Sander Levin
July 13, 2016
Page 2 of 2

Koskinen has done, and it takes time to build up trust in the employees. We think that the agency and the country will be well served if he is willing and allowed to continue on the path that he has set.

We would respectfully request that Congress reject impeachment and censure, and instead apply its time and attentions to improving both the tax law and the administration of our tax system.

Very truly yours,



Joan E. Arnold
President

Please note that the affiliations of the Officers and Regents are listed solely for purposes of identifying their professional experience and do not reflect the input of such organizations.