



September 7, 2016

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

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

RE: Opposition to Impeachment or Censure of IRS Commissioner

Dear Leaders of Congress:

We are writing on behalf of the National Society of Accountants ("NSA") to urge that you oppose any resolution to impeach or censure John Koskinen, the Commissioner of Internal Revenue.

As you may know, NSA and its affiliated state organizations represent more than 20,000 professionals who provide accounting, advisory and tax related services to more than 19 million individuals and small businesses.

The IRS plays a fundamental role in our system of government by ensuring that our nation's taxes are assessed in compliance with our tax code and that the tax laws are enforced fairly and credibly. NSA members are committed to providing the best possible service to taxpayers and represent taxpayers in the tax return preparation process as well as any tax disputes that inevitably arise given the complexity of the tax code. As such, we are involved in both the assessment and enforcement aspects of the tax system on behalf of our clients.

We are concerned that the effort to censure or impeach Commissioner Koskinen will hasten the deterioration of the voluntary compliance system that is the cornerstone of our taxing structure. The lack of respect for the IRS shown by such an effort, especially when coupled with the significant budget cuts enacted over the last several years, is already apparent as evidenced by the numerous taxpayers who ask NSA members why they should pay their taxes when the IRS does not have the ability to audit them.

We are also concerned that impeachment or censure will further disrupt the functioning of the IRS, which already suffers from low morale as a result of inadequate budgets and the inability to hire sufficient staff to deal with an ever-increasing work load.

Finally, the effort to impeach or censure Commissioner Koskinen will inevitably take up time the Congress could better spend enacting meaningful tax reform that the taxpaying public, tax professionals, Congress, and the Administration all agree is long overdue.

Sincerely,



Alfred C. Giovetti
President



John G. Ams
Executive Vice President