

July 24, 2014

Mr. Barry C. Melancon, CPA, CGMA  
President and CEO  
American Institute of CPAs  
1211 Avenue of the Americas  
New York, NY 10036-8775

RE: Lawsuit against the Internal Revenue Service

Dear Mr. Melancon:

On behalf of the Massachusetts Society of CPAs and its 11,000 members, I write to thank you for filing the lawsuit against the Internal Revenue Service for its recently issued Annual Filing Season Program rule in violation of the Administrative Procedure Act (5 U.S.C. § 551-706).

The IRS's attempt to circumvent the U.S. Court of Appeal's decision in *Loving v. IRS*, which held that the IRS did not have the statutory authority to regulate unenrolled tax preparers, is problematic. So, too, is the IRS's disregard of the Appeal's Court ruling, the requirements of the APA and the lawmaking authority of Congress. Such an egregious disregard of the rules by a federal agency as powerful as the IRS cannot go unchallenged.

The AICPA's lawsuit is a bold, but necessary, move and I appreciate your willingness to "stick your neck out" on behalf of the accounting profession. The Annual Filing Season Program which creates a "voluntary" program of credentialing for unenrolled agents undermines the value of the CPA license by confusing taxpayers and indeed threatens the livelihood of my members.

Again, I appreciate your efforts on behalf of the accounting profession and stand with you as you challenge the IRS. Please do not hesitate to contact me if I can be of assistance.

Sincerely,



Eileen McAnneny, Esq.  
President and CEO

Cc: Ed Karl, CPA, CGMA, Vice President – Taxation  
Cynthia Lund, Vice President – State Societies  
Melissa Labant, Tax Division Director for Advocacy