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May 5, 2016

The Honorable Charles Boustany U.S. House of Representatives 1431 Longworth House Office Building Washington, DC 20515-1807

Dear Congressman Boustany:

I write in support of your efforts to oppose an IRS proposal to increase the fee for taking the Special Enrollment Exam (SEE) from \$11 per section to \$99 per section.

The SEE is a comprehensive test that allows an individual to become an Enrolled Agent, an expert on both individual and business taxes that is qualified to represent taxpayers before the IRS. Currently, the SEE is split into three sections, with the IRS charging an administration fee of \$11 per section. This proposal would increase the cost of taking this exam to almost \$600, a substantial upfront cost for prospective Enrolled Agents.

At almost 75,000 pages long, Americans collectively waste more than 6 billion hours and spend \$378 billion complying with the code every year. The complexity of the tax code means that Americans inevitably must seek assistance filing their taxes, whether that is through e-filling services or through professional tax preparers.

Given this reality, the IRS should be making it easier, not harder for tax preparers to get the qualifications and training they need. Instead, this exorbitant SEE fee increase will disincentivize otherwise qualified candidates, and have the long term effect of decreasing the number of Enrolled Agents. As a result, American families and businesses will find it more difficult and more costly to get the professional advice and representation they need.

I urge you to continue your work scrutinizing this unnecessary fee increase. The IRS should be not be making it harder for Americans to comply with the byzantine tax code.

Onward,

Grover G. Norquist

President, Americans for Tax Reform