

February 15, 2011

Chairman Dave Camp
Committee on Ways and Means
1102 Longworth House Office Building
Washington D.C. 20515

Ranking Member Sander Levin
Committee on Ways and Means
1106 Longworth House Office Building
Washington D.C. 20515

Dear Chairman Camp and Ranking Member Levin:

On behalf of the undersigned organizations, we urge you to take immediate action to repeal the expensive and burdensome new tax paperwork requirement included in the Patient Protection and Affordable Care Act (PPACA).

Tax paperwork and compliance are already major expenses for small businesses and the new reporting requirements included in PPACA will substantially increase these costs. The new paperwork mandate will require businesses to track and report to the IRS most business-to-business transactions above \$600 in a calendar year. For many businesses, this could amount to hundreds of new reportable transactions, which involves sending a 1099 to both the IRS and the reportable business.

According to an SBA study, the cost of complying with the tax code is 66 percent higher for small business as compared to a large business. Small businesses lack the compliance capabilities to track and report each new transaction, and in order to comply with this new requirement they will have to pull capital out of the business that could be better used to reinvest in the business and create jobs.

Immediate action to repeal this paperwork requirement is the only way to remove the costly impact it would have on millions of businesses. We appreciate that your committee is taking action, and look forward to working with you toward the goal of repealing this burden as soon as possible.

Sincerely,

Aeronautical Repair Station Association
Agricultural Retailers Association
Air Conditioning Contractors of America
Alabama Nursery & Landscape Association
Alliance for Affordable Services
Alliance of Independent Store Owners and Professionals
American Association for Laboratory Accreditation
American Bakers Association

American Council of Engineering Companies
American Council of Independent Laboratories
American Farm Bureau Federation
American Foundry Society
American Hotel & Lodging Association
American Institute of Architects
American Nursery & Landscape Association
American Petroleum Institute
American Rental Association
American Road & Transportation Builders Association
American Society of Interior Designers
American Subcontractors Association, Inc.
American Veterinary Distributors Association
American Veterinary Medical Association
AMT- The Association For Manufacturing Technology
Arizona Nursery Association
Associated Builders and Contractors
Associated Equipment Distributors
Associated General Contractors of America
Associated Landscape Contractors of Colorado
Association of Free Community Papers
Association of Ship Brokers & Agents
Association of Small Business Development Centers
Automotive Recyclers Association
Bowling Proprietors Association of America
California Association of Nurseries and Garden Centers
California Landscape Contractors Association
Commercial Photographers International
Community Papers of Florida
Community Papers of Michigan
Community Papers of Ohio and West Virginia
Connecticut Nursery & Landscape Association
Direct Selling Association
Door and Hardware Institute
Electronic Security Association
Electronics Representatives Association (ERA)
Free Community Papers of New York
Georgia Green Industry Association
Healthcare Distribution Management Association
Hearth, Patio & Barbecue Association
Illinois Green Industry Association

Independent Community Bankers of America
Independent Electrical Contractors, Inc.
Independent Office Products & Furniture Dealers Association
Indiana Nursery and Landscape Association
Industrial Supply Association
Industry Council for Tangible Assets
International Foodservice Distributors Association
International Franchise Association
International Housewares Association
International Sleep Products Association
Kentucky Nursery and Landscape Association
Louisiana Nursery and Landscape Association
Maine Landscape and Nursery Association
Manufacturers' Agents Association for the Foodservice Industry
Manufacturers' Agents National Association
Manufacturing Jewelers and Suppliers of America
Maryland Nursery and Landscape Association
Massachusetts Nursery & Landscape Association, Inc.
Michigan Nursery and Landscape Association
Mid-Atlantic Community Papers Association
Midwest Free Community Papers
Minnesota Nursery & Landscape Association
Motor & Equipment Manufacturers Association
NAMM, National Association of Music Merchants
NAMM, the International Music Products Association
National Apartment Association
National Association for Printing Leadership
National Association for the Self-Employed
National Association of Home Builders
National Association of Manufacturers
National Association of Mutual Insurance Companies
National Association of RV Parks & Campgrounds
National Association of Theatre Owners
National Association of Wholesaler-Distributors
National Christmas Tree Association
National Club Association
National Community Pharmacists Association
National Council of Farmer Cooperatives
National Electrical Manufacturers Representatives Association
National Federation of Independent Business
National Home Furnishings Association

National Lumber and Building Material Dealers Association
National Multi Housing Council
National Newspaper Association
National Office Products Alliance
National Restaurant Association
National Roofing Contractors Association
National Small Business Association
National Tooling and Machining Association
National Utility Contractors Association
Nationwide Insurance Independent Contractors Association
Nebraska Nursery and Landscape Association
New Mexico Family Business Alliance
New Mexico Nursery & Landscape Association
New York State Nursery and Landscape Association
North American Die Casting Association
North Carolina Green Industry Council
Northeastern Retail Lumber Association
NPES The Association for Suppliers of Printing, Publishing & Converting Technologies
OFA - An Association of Floriculture Professionals
Office Furniture Dealers Alliance
Ohio Nursery and Landscape Association
Oregon Association of Nurseries
Oregon Nursery Association
Outdoor Power Equipment Institute
Pennsylvania Landscape and Nursery Association
Pet Industry Distributors Association
Petroleum Marketers Association of America
Plumbing-Heating-Cooling Contractors Association
Precision Machined Products Association
Precision Metalforming Association
Professional Golfers Association of America
Professional Landscape Network
Professional Photographers of America
Promotional Products Association International
S Corp Association
Safety Equipment Distributors Association
Saturation Mailers Coalition
SBE Council
Secondary Materials and Recycled Textiles Association
Service Station Dealers of America and Allied Trades
SIGMA, the Society for Independent Gasoline Marketers of America

Small Business Council of America
Small Business Legislative Council
SMC Business Councils
Society of American Florists
Society of Independent Gasoline Marketers of America
Society of Sport & Event Photographers
Southeastern Advertising Publishers Association
Specialty Equipment Market Association
Specialty Tools & Fasteners Distributors Association
SPI: The Plastics Industry Trade Association
Stock Artists Alliance
TechServe Alliance
Tennessee Nursery & Landscape Association
Texas Community Newspaper Association
Texas Nursery & Landscape Association
Textile Care Allied Trades Association
Textile Rental Services Association of America
Tire Industry Association
Toy Industry Association, Inc.
Turfgrass Producers International
U.S. Chamber of Commerce
Utah Nursery & Landscape Association
Virginia Christmas Tree Growers Association
Virginia Green Industry Council
Virginia Nursery & Landscape Association
Washington State Nursery & Landscape Association
Western Growers Association
Window and Door Manufacturers Association
Wisconsin Community Papers
Wood Machinery Manufacturers of America