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November 15, 2011

The Honorable Jerrold Nadler  
Committee on the Judiciary  
United States House of Representatives  
Washington, D.C. 20515

Dear Congressman Nadler:

I am writing to you on behalf of the 29,000 members of the New York State Society of Certified Public Accountants to ask for your support for H.R. 1864, the Mobile Workforce State Income Tax Simplification Act of 2011. This bill is critically important to thousands of CPA firms and businesses of all sizes. I understand that the bill will be marked up by the House Committee on the Judiciary on November 17, 2011, and I urge you to both co-sponsor the bill and to support the bill in the markup.

Many CPA firms in our state have employees who periodically work in states other than New York. These CPA firms have many business clients with employees who work in more than one state for whom they calculate state income tax withholding. In addition, CPAs employed by companies with multi-state operations are similarly affected when working in states other than New York. Because of the myriad of state income tax withholding laws, and varying *de minimis* exemption periods, compliance is extremely difficult and time consuming.

The bill would require that an employee's earnings be subject to state income tax and withholding when the employee performs work in a state for more than 30 days during the calendar year. We believe that this is an appropriate balance. Having a uniform national standard will simplify compliance with all of the different state laws. The bill will mean most employers will be better able to judge which employees will need to withhold income taxes in states other than New York.

This simplified compliance will significantly ease the regulatory burden on the employer and should enhance compliance when withholding is required. Additionally, it is our understanding that this change in law will have a negligible effect on state revenues. The New York State Society of Certified Public Accountants strongly supports the bill.

I would ask that you sign onto H.R. 1864 as a co-sponsor and support the Committee markup of the bill.

Thank you for your consideration of this important issue.

Sincerely,

A handwritten signature in cursive script, appearing to read "Richard E. Piluso".

Richard E. Piluso  
President, NYSSCPA