

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