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American Institute of CPAs

The [American Institute of CPAs](#) (AICPA) is urging Congress “to immediately address the fifty-seven tax provisions that expired at the end of 2013 and the six tax provisions that expire at the end of 2014.”

Congress began consideration of extenders legislation earlier this year, the AICPA wrote in its [September 15 letter](#), but “America’s businesses and individuals are still faced with uncertainty in planning and compliance as we quickly approach the fourth quarter.”

House and Senate action on the tax extenders is necessary as soon as possible “to avoid further distortions in financial reporting, prevent unnecessary delays in the tax filing season, and end all of the needless uncertainty,” stated the letter to House Ways and Means Committee Chairman Dave Camp, Senate Finance Committee Chairman Ron Wyden, House Ways and Means Committee Ranking Member Sander Levin and Senate Finance Committee Ranking Member Orrin Hatch.

Taxpayers and tax practitioners need certainty to perform any long-term tax, cash-

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