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May 14, 2009

Mr. Edward S. Karl
Director, AICPA Tax Division
File: SSTS Comments
1455 Pennsylvania Avenue NW
Washington, DC 20004-1081

Dear Mr. Karl:

We are pleased to comment on the Proposed *Statements on Standards for Tax Services* (November 26, 2008). While these comments were prepared on behalf of the Tax Policy Oversight Committee of the American Taxation Association, they are not intended to represent the views of all members of the American Taxation Association.

We believe that the in general the revisions proposed to the *Statements on Standards for Tax Services* (SSTS) are constructive and provide clearer standards that will be beneficial to AICPA members. The AICPA's adoption of these revised standards will provide important guidance to tax professionals faced with increasing challenges presented by continually changing laws and escalating liability concerns.

Additional clarification would be helpful to members with regard to Statement 6, par. 6 related to a member's obligation to "consider whether to withdraw from representing the taxpayer in the administrative proceeding and whether to continue a professional or employment relationship with the taxpayer." While this decision clearly involves judgment and a definitive rule cannot be established that would apply to all situations, it would be helpful to provide a list of factors (in addition to the items mentioned in the explanation section) that the member should consider when making this judgment. Stated differently, if the AICPA was reviewing a member's decision to not withdraw from a client, what are the factors the AICPA would consider?

We believe the following changes are particularly helpful:

Standard 1, par. 5: Clarification of a member's role when advising with respect to a jurisdiction with no written standards or standards lower than the SSTS.

Standard 1, par. 5a: Alignment of SSTS with the requirements of Internal Revenue Code Section 6694.

Standard 1, par. 9: Recognition that the standards that apply to a taxpayer may differ from the standards for a member.

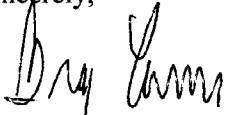
Standard 6: Combining the language in this standard to include both return preparation and returns involved in administrative proceedings.

Standard 6, par. 4: Clarification that a member is not “allowed” to inform a taxing authority rather than the previous language of “not obligated.”

Standard 6, par. 11: Providing the possibility of consulting legal counsel in a separate paragraph increases the visibility and importance of this guidance.

Thank you for the opportunity to provide this feedback to the committee.

Sincerely,

A handwritten signature in black ink, appearing to read "Greg Carnes". The signature is written in a cursive, somewhat stylized font.

Gregory A. Carnes, on behalf of the ATA Tax Policy Oversight Committee
Raburn Eminent Scholar of Accounting
University of North Alabama