



March 11, 2020

Mr. Larry Kudlow  
Director, National Economic Council  
The White House  
1600 Pennsylvania Avenue, NW  
Washington, DC 20500

Dear Mr. Kudlow:

As the Administration works with Congress to craft relief measures to assist individuals and industries impacted by the COVID-19, the American Institute of CPAs (AICPA) is writing to express our support for including tax-exempt associations suffering from event cancellations and reduced meetings attendance in any federal aid package or supplemental appropriations measures. The American Society of Association Executives (ASAE) recently submitted a letter to the White House urging that tax-exempt associations experiencing economic fallout resulting from COVID-19 be included in any temporary aid package. We support ASAE's position.

The AICPA and state CPA societies – which collectively serve more than 429,000 members in the United States and worldwide – are non-profit professional associations that may suffer economic harm as known cases of COVID-19 increase in the United States. While our members serve many areas of practice, a significant percentage of our members serve tax-exempt organizations. We are encouraged that there is long-standing recognition that tax-exempt associations and organizations—many of which operate much like small businesses - play a critical role in our nation and should therefore be included in any targeted federal aid measures.

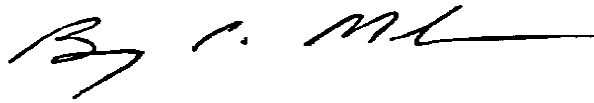
We appreciate your consideration of these comments and welcome the opportunity to discuss these issues further. If you have any questions, please contact Melanie Lauridsen, AICPA Senior Manager, Tax Policy and Advocacy at (202) 434-9235 or [melanie.lauridsen@aicpa-cima.com](mailto:melanie.lauridsen@aicpa-cima.com); or Lauren Pfingstag, AICPA Director of Congressional and Political Affairs, at (202) 434-4208 or [lauren.pfingstag@aicpa-cima.com](mailto:lauren.pfingstag@aicpa-cima.com).

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The AICPA is the world's largest member association representing the CPA profession, with more than 429,000 members in the United States and worldwide, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting. The AICPA sets ethical standards for its members and U.S. auditing standards for private companies, nonprofit organizations,

federal, state and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, builds the pipeline of future talent and drives professional competency development to advance the vitality, relevance and quality of the profession.

Sincerely,

A handwritten signature in black ink, appearing to read "Barry C. Melancon". The signature is fluid and cursive, with a long horizontal stroke at the end.

Barry C. Melancon, CPA, CGMA  
President & CEO