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SECRETARY OF THE SENATE

99 AUG 23 PM 1:31

LOBBYING REPORT H. D.

Lobbying Disclosure Act of 1995 (Section 5) - All Filers Are Required To Complete This Page

1. Registrant Name American Institute of Certified Public Accountants (AICPA)			
2. Address <input type="checkbox"/> Check if different than previously reported 1455 Pennsylvania Avenue, NW Suite 400, Washington, DC 20004			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country): _____			
4. Contact Name John E. Hunnicutt	Telephone 202/434-9203	E-mail (optional)	5. Senate ID #
7. Client Name <input checked="" type="checkbox"/> Self	6. House ID #		

TYPE OF REPORT 8. Year _____ Midyear (January 1-June 30) OR Year End (July 1-December 31)

9. Check if this filing amends a previously filed version of this report

10. Check if this is a Termination Report => Termination Date _____

11. No Lobbying Activity

INCOME OR EXPENSES - Complete Either Line 12 OR Line 13	
<p>12. Lobbying Firms</p> <p>INCOME relating to lobbying activities for this reporting period was:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input type="checkbox"/> => \$ _____ Income (nearest \$20,000)</p> <p>Provide a good faith estimate, rounded to the nearest \$20,000, of all lobbying related income from the client (including all payments to the registrant by any other entity for lobbying activities on behalf of the client).</p>	<p>13. Organizations</p> <p>EXPENSES relating to lobbying activities for this reporting period were:</p> <p>Less than \$10,000 <input type="checkbox"/></p> <p>\$10,000 or more <input checked="" type="checkbox"/> => \$ <u>1,086,707</u> Expenses (nearest \$20,000)</p> <p>14. REPORTING METHOD. Check box to indicate expense accounting method. See instructions for description of options.</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definitions only</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033(b)(6) of the Internal Revenue Code</p> <p><input checked="" type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>

Signature _____

Printed Name and Title _____

Registrant Name AICPA Client Name _____

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code RAN (one per page)

16. Specific lobbying issues:

H.R. 10, S. 900

17. House(s) of Congress and Federal agencies contacted. Check if None

House and Senate

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)	New
J. Thomas Higginbotham	Vice President	
Peter M. Kravitz	Director	
Lisa M. Dinackus	Manager	
Kelly Rote	Manager	

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature _____ Date _____

Printed Name and Title _____

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code SCI (one per page)

16. Specific lobbying issues:

H.R. 775, S. 96, H.R. 850, S. 798, H.R. 761, H.R. 1685, H.R. 1714, H.R. 1685, S. 1043

17. House(s) of Congress and Federal agencies contacted. Check if None

House and Senate

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)	New
J. Thomas Higginbotham	Vice President	
Peter M. Kravitz	Director	
Lisa M. Dinackus	Manager	
Kelly Rote	Manager	

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature _____ Date _____

Printed Name and Title _____

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code TAX (one per page)

16. Specific lobbying issues:

H.R. 2158, H.R. 2488, S. 741, H.R. 1102, H.R. 1525, S. 344, H.R. 689, Electronic Commerce, GSTT Exemption Allocation Reform, Corporate Tax Shelters, IRS Form & Pubs - Misc., IRS Electronic Filing; Corp. Loss Limitations - IRS, International Tax - IRS Notices 98-11 & 98-35 Re: Income Deferral; Section 1402 Self-Employment Tax; Comprehensive Interest Netting; Review of IRC penalty & Interest Structure; Treasury/IRS Reg. Priorities; IRS Reorganization, Offers in Compromise, CD on Small Business Start-ups; IRS Fraudulent Foreign Trusts and Ex-parte Communication in Appeals; IRS Taxpayer advocate and third-party notices; IRS Notice 99-19; IRS ISO 9000 Costs; Index for inflation of individual tax provisions; Interest expense for Tax Deficiencies
(continued on next)

17. House(s) of Congress and Federal agencies contacted. Check if None

House and Senate; Joint Committee on Taxation; Treasury Department; IRS, General Accounting Office

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)	New
J. Thomas Higginbotham	Vice President	
Lisa M. Dinackus	Manager	
Peter M. Kravitz	Director	
Kelly Rote	Manager	
Gerry Padwe	Vice President	
Ed Karl	Director	
Bill Stromsen	Director	
James Clark	Technical Manager	
Carol Ferguson	Technical Manager	
Marc Hyman	Technical Manager	
Eileen Sherr	Technical Manager	
Jean Trompeter	Technical Manager	
George White	Technical Manager	
Lisa Winton	Technical Manager	

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature _____ Date _____

Printed Name and Title _____

Registrant Name AICPA Client Name _____

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code TAX (Cont'd from previous page) (one per page)

16. Specific lobbying issues:

IRS Electronic Tax Administration Advisory Cmte.; IRS Advisory Council; IRS Director of Practice; IRS - Components of Cost LIFO; Legislative Pension Simplification; IRS - Non-Accrual of Interest; IRS - Sale of Partnership Interests; IRS - Section 1366 Passthrough of S Corp. Item; IRS - Estate Administrative Expenses (Hubert Case); IRS - Qualified State Tuition Program; IRS - Separate Share Rules for Estates; IRS - Intermediate Sanctions; UBIT/Investment Income; IRS - Alternative Approach to UBI Calculation.

17. House(s) of Congress and Federal agencies contacted. Check if None

House and Senate; Joint Committee on Taxation; Treasury Department; IRS, General Accounting Office

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)	New
*See previous sheet		

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature _____ Date _____

Printed Name and Title _____

Registrant Name AICPA Client Name _____

LOBBYING ACTIVITY. Select as many codes as necessary to reflect the general issue areas in which the registrant engaged in lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information as requested. Attach additional page(s) as needed.

15. General issue area code IMM (one per page)

16. Specific lobbying issues

S. 1440; H.R. 2687; H.R. 2698

17. House(s) of Congress and Federal agencies contacted Check if None

House and Senate

18. Name of each individual who acted as a lobbyist in this issue area

Name	Covered Official Position (if applicable)	New
J. Thomas Higginbotham		<input type="checkbox"/>
Peter Kravitz		<input type="checkbox"/>
Lisa Dinackus		<input type="checkbox"/>
Kelly Rote		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>
		<input type="checkbox"/>

19. Interest of each foreign entity in the specific issues listed on line 16 above Check if None

Signature  Date 8/19/99

Printed Name and Title John E. Hunnicutt, Senior Vice President - Public Affairs

Form LD-2 (Rev. 6/98)

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