



Washington National Tax
2001 M Street, N.W.
Washington, DC 20036

SECRETARY OF THE SENATE

Telephone 202 533 3800
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November 10, 2000

Clerk of the House of Representatives
Legislative Resources Center
B-106 Cannon Building
Washington, DC 20515

Secretary of the Senate
Office of Public Records
232 Hart Building
Washington, D.C. 20510

**RE: Lobbying Report – Midyear 2000
Medical Resident FICA Coalition**

To the Clerk of the House and Secretary of the Senate:

Attached is registrant KPMG LLP's Lobbying Report for the period ending June 30, 2000 for its client, the Medical Resident FICA Coalition. This report is being filed late as a result of oversight on the registrant's part.

Very truly yours,

KPMG LLP

Richard A. Speizman
Partner

Enclosure



KPMG LLP, KPMG LLP a U.S. limited liability partnership, is a member of KPMG NETWORK, a Swiss association.

Clerk of the House of Representatives
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LOBBYING REPORT

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

1. Registrant Name XPMG LLP			
2. Address <input type="checkbox"/> Check if different than previously reported 2001 M Street, N.W.			
3. Principal Place of Business (if different from line 2) City: _____ State/Zip (or Country) _____			
4. Contact Name Richard Speizman	Telephone (202)-533-3084	E-mail (optional)	5. Senate ID # 21893-202
7. Client Name <input type="checkbox"/> Self Medical Resident FICA Coalition			6. House ID # 32073014

TYPE OF REPORT 8. Year 2000 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 checked="" type="checkbox"/> ⇒ \$ <u>20,000</u> <small>Income (nearest \$20,000)</small></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 type="checkbox"/> ⇒ \$ _____ <small>Expenses (nearest \$20,000)</small></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)(8) of the Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162(e) of the Internal Revenue Code</p>
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Signature 

Printed Name and Title Richard A. Speizman, Partner

Registrant Name KPMG LLP Client Name Medical Resident FICA Coalition

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

Whether medical residents are exempt from FICA taxes under 26 U.S.C Section 3121 (b) (10).

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

Internal Revenue Service

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

Name	Covered Official Position (if applicable)	New
Richard A. Speizman		<input type="checkbox"/>
Bruce L. Stern		<input type="checkbox"/>
		<input type="checkbox"/>
		<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 _____

Printed Name and Title Richard A. Speizman, Partner

Registrant Name KPMG LLP Client Name Medical Resident FICA Coalition

Information Update Page - Complete ONLY where registration information has changed.

20. Client new address

21. Client new principal place of business (if different from line 20)

City

State/Zip (or Country)

22. New general description of client's business or activities

LOBBYIST UPDATE

23. Name of each previously reported individual who is no longer expected to act as a lobbyist for the client

ISSUE UPDATE

24. General lobbying issues previously reported that no longer pertain

AFFILIATED ORGANIZATIONS

25. Add the following affiliated organization(s)

Name	Address	Principal Place of Business (city and state or country)

26. Name of each previously reported organization that is no longer affiliated with the registrant or client

FOREIGN ENTITIES

27. Add the following foreign entities

Name	Address	Principal place of business (city and state or country)	Amount of contribution for lobbying activities	Ownership percentage in client

28. Name of each previously reported foreign entity that no longer owns, or controls, or is affiliated with the registrant, client or affiliated organization

Signature

Date

Printed Name and Title Richard A. Speizman, Partner

Form LD-2 (Rev. 6/98)

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