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PUBLIC RECORDS

*Dec. 22, 2003*  
DATE

# LOBBYING REPORT

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

1. Registrant Name American Institute of Certified Public Accountants			
2. Address <input type="checkbox"/> Check if different than previously reported 1455 Pennsylvania Avenue, Washington, DC 20004			
3. Principal Place of Business (if different from line 2) City: Jersey City State/Zip (or Country) NJ 07311-3881			
4. Contact Name	Telephone	E-mail (optional)	5. Senate ID #
James A. O'Malley	(202) 434-9202		2640
7. Client Name <input checked="" type="checkbox"/> Self			6. House ID #
		30772	

**TYPE OF REPORT** 8. Year 2003 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

## INCOME OR EXPENSES - Complete Either Line 12 OR Line 13

<p><b>12. Lobbying Firms</b></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><b>13. Organizations</b></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>1,752,150.00</u> Expenses (nearest \$20,000)</p> <p><b>14. REPORTING METHOD.</b> Check box to indicate accounting method. See instructions for description of</p> <p><input type="checkbox"/> Method A. Reporting amounts using LDA definition</p> <p><input type="checkbox"/> Method B. Reporting amounts under section 6033 Internal Revenue Code</p> <p><input type="checkbox"/> Method C. Reporting amounts under section 162 Internal Revenue Code</p>
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Signature *James A. O'Malley*

Printed Name and Title

James A. O'Malley, Senior Vice President, Public Affairs

LD-2 (REV. 6/98)

P

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 BAN (one per page)

16. Specific lobbying issues:

S 832, S 1343, HR 1408, HR 2609, HR 5457

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)	N
J. Thomas Higginbotham	Vice President	
Peter M. Kravitz	Director	
Lisa M. Dinackus	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 BNK (one per page)

16. Specific lobbying issues:

HR 333, HR 1375, S 220

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)	N
J. Thomas Higginbotham	Vice President	
Peter M. Kravitz	Director	
Lisa M. Dinackus	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 FIN (one per page)

16. Specific lobbying issues:

S. 2673, S. 2201, S. 1896, S. 1933, S. 2004, S. 2010, HR 4678, HR 3763, HR 3818, HR 3970, HR 4083

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)	N
J. Thomas Higginbotham	Vice President	
Peter M. Kravitz	Director	
Lisa M. Dinackus	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 RET (one per page)

16. Specific lobbying issues:

HR 10, S 742, H.R. 2269, S. 1838, S. 1992, HR 2311, HR 2340, HR 3762

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)
J. Thomas Higginbotham	Vice President
Peter M. Kravitz	Director
Lisa M. Dinackus	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:

Compliance Programs, IRS Business Valuations Guidelines, 9/11 Admin Relief – IRS & Treasury, IRS Change in Accounting Methods, IRS GUST Remedial Amendments, estate tax expatriation legislation, international simplification legislation, inversion legislation, passive activity loss regulations – IRS, practitioner attributes to IRS/survey- IRS, low income taxpayer clinics – legislative and IRS, taxpayer rights legislation. Split Dollar L Regulations; Electing Small Business Trusts, Changes in Accounting Periods, IRS Valuation Policy Council, Electronic Tax Administration Advisory Committee, Foreign Currency Translation – IRS; Int'l Tax Reporting Requirements – IRS, IRS Advisory Council, IRS Director of Practice, Flexibility for Small Businesses to choose Fiscal years, Trust Fund Recovery - IRS, Joint Committee Simplification Initiative, Consolidated Returns -- Legislative Override of RiteAid – Scope of Tax Service Regulations – SEC; IRM Provisions on Accountant's Workpapers; Investment Advice Legislation; Transfer Pricing – IRS; Int'l Treaties – Treasury; Family Limited Partnership Discounts – IRS

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, Office of Management and Budget, Federal Trade Commission, SEC, IRS Oversight Board

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

Name	Covered Official Position (if applicable)	N
*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 is lobbying on behalf of the client during the reporting period. Using a separate page for each code, provide information requested. Attach additional page(s) as needed.

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

16. Specific lobbying issues:

S. 1290, HR. 1556, S. 34, S. 102, HR 5095, S 2498, HR 3669, S 2119, HR 4043, HR 4151, HR 3090, HR 39 HR 7, HR 1836, HR 2158, HR 2488, HR 3081, S 1975, HR 5166, S. 1677 Estate Tax Reform, Inventory Rul Legislative Liberalization, Treasury/IRS Regulatory Priorities, Split Dollar Life – Treasury, Admin FY 2002 Simplification – General, GSTT Exemption Allocation Reform, Corp Tax Shelter Legislation, Legislative Pe: Simplification, S Corp Legislative Reform, Section 1402 Self-Employment Tax Legislative Proposal, IRS Reorganization (re: customer relations), IRS Offers in Compromise, IRS Taxpayer Advocate, Electronic Con IRS, Use of Internet by Exempt Organizations, Employer Identification Numbers, IRS Oversight, Cash/Accru Method – IRS & Treas, Privacy Disclosure – FTC, Corp Tax Shelter Regs – IRS and Treasury, Circular 230 Treas., Pension Compliance. IRS Forms and Publications, Intermediate Sanctions, Anti-Morris Trusts, Volun  
(continue)

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

House and Senate; Joint Committee on Taxation; Treasury Department; IRS, General Accounting C Office of Management and Budget, Federal Trade Commission, SEC, IRS Oversight Board

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

Name	Covered Official Position (if applicable)	N
J. Thomas Higginbotham	Vice President	
Lisa M. Dinackus	Manager	
Peter M. Kravitz	Director	
Gerald Padwe	Vice President	
Edward Karl	Director	
William Stromsem	Director	
James Clark	Technical Manager	
Carol Ferguson	Technical Manager	
Marc Hyman	Technical Manager	
Eileen Sherr	Technical Manager	
Benson Goldstein	Technical Manager	
George White	Technical Manager	
Lisa Winton	Technical Manager	
Bonner Menking	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 \_\_\_\_\_

