

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

Secretary of the Senate
Office of Public Records
232 Hart Building
Washington, DC 20510

SECRETARY OF

04 AUG 13 1

LOBBYING REPORT

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

1. Registrant Name

KPMG LLP

2. Address Check if different than previously reported

2001 M Street, NW, Washington, DC 20036

3. Principal Place of Business (if different from line 2)

City:

State/Zip (or Country)

4. Contact Name

Telephone

E-mail (optional)

5. Senate ID#

Harry L. Gutman

202-533-3044

21893-657

7. Client Name Self

6. House ID#

The KPMG ESPP Coalition

32073035

TYPE OF REPORT8. Year 2004Midyear (January 1-June 30) 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****12. Lobbying Firms**

INCOME relating to lobbying activities for this reporting period was:

Less than \$10,000 \$10,000 or more ⇒ \$ _____
Expenses (nearest \$20,000)

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).

\$0

13. Organization

EXPENSES relating to lobbying activities for this reporting period were:

Less than \$10,000 \$10,000 or more ⇒ \$ _____
Expenses (nearest \$20,000)14. **REPORTING METHOD.** Check box to indicate accounting method. See instructions for description of **Method A.** Reporting amounts used LDA defin **Method B.** Reporting amounts under section 6111 of the Internal Revenue Code **Method C.** Reporting amounts under section 162(e) Internal Revenue Code

Signature

Harry L. Gutman

Date

7/21/04

Printed Name and Title

Harry L. Gutman, principal-in-charge, Federal Tax Legislative and Regulat

Registrant Name KPMG LLP Client Name The KPMG ESPP Coalition

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

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

16. Specific lobbying issues

Federal employment tax matters. Notice 2002-47, pertaining to the tax treatment of incentive stock options and employe ownership purchase plans.

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

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

Name	Covered Official Position (if applicable)
Harry L. Gutman	
Bennett Minton	

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

Signature Harry L. Gutman Date 7/21/04

Printed Name and Title Harry L. Gutman, principal-in-charge, Federal Tax Legislative and Regulat

Registrant Name KPMG LLP Client Name The KPMG ESPP 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 E (city and state or c

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	p

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 Harvey L. Putme Date 7/21/04

