



July 10, 2015

The Honorable David Vitter  
Chairman  
Committee on Small Business and Entrepreneurship  
U.S. Senate  
516 Hart Senate Office Building  
Washington, D.C. 20510

Dear Chairman Vitter:

On Behalf of the Small Business Advocacy Council (SBAC), I am pleased to support the *Small Business Tax Compliance Relief Act*. This bipartisan legislation reduces compliance burdens frequently cited as overly restrictive or onerous for small business owners and entrepreneurs. Support for this legislation comes from folks from various political persuasions because it makes sense and will empower small businesses across the United States.

The SBAC is a nonpartisan, member-driven, organization representing over 1100 small businesses in Illinois. We actively engage in shaping public policy to reflect the interests of the small business community. The SBAC has also formed powerful coalitions of chambers and trade organizations that actively work to advance nonpartisan, common-sense, legislation on behalf of the small business community. Bringing together tens-of-thousands of small business owners, these coalitions speak with an increasingly strong voice. I commend you for your leadership in introducing this legislation in the Senate.

This legislation does many things that will positively impact small businesses. Among them, this proposal will provide that self-employed individuals are able to fully deduct health insurance costs just like all other businesses. The IRS commissioner will be given the necessary authority to waive penalties or deadlines if a small business is shown to have acted in good faith. It eliminates burdensome record-keeping requirements and increases the threshold for small businesses to use cash accounting methods. This legislation provides needed updates to the tax code that will eliminate unnecessary burdens on the small business community.

For these reasons, the SBAC enthusiastically supports the Small Business Tax Compliance Relief Act. Thank you for your leadership on this issue and I look forward to working with you to bring this legislation to the Senate floor for consideration.

Sincerely,

A handwritten signature in black ink that reads 'Elliot Richardson'. The signature is fluid and cursive, with a long, sweeping underline.

Elliot Richardson  
CEO