

Examples of Policy and Administrative Changes Proposed or Supported by Advocacy

- ▶ Pension Reform
 - ▶ 401(k) simplified, made more flexible
 - ▶ SIMPLE Plan prototype negotiated
 - ▶ New Comparability Plan consulted
- ▶ SBREFA – (IRS analyze regulations)
 - ▶ Institution of more working groups and roundtables
- ▶ IRS Restructuring
 - ▶ Small Business Division of IRS implemented
 - ▶ Small Business Member of IRS Oversight Boards;
 - ▶ Audit Threats Reduced
 - ▶ Increased small Business Participation on Advisory Councils
- ▶ Independent Contractor
- ▶ Settlement Program Initiated
- ▶ Agent's Manual Published (to clarify standards)
- ▶ Targeted Small Business Capital Gains
- ▶ Rules Improved for Stock Redemption
- ▶ Rollovers of gain permitted tax free
- ▶ Equal Access to Justice Payments Increased for Tax Cases
- ▶ ISO 9000 – helped negotiate IRS position on tax deductibility of costs to meet this international standard.
- ▶ Cash vs. Accrual - consulted on small business policy
- ▶ Installment Sales – consulted on the applicability for small businesses selling all their assets.

