



COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

October 15, 2009

The Honorable Charles Grassley
Ranking Member
Committee on Finance
United States Senate
Washington, DC 20510

Dear Senator Grassley:

Thank you for your letter regarding any potential administrative costs that might result from the passage of America's Healthy Future Act of 2009. I appreciate your interest in this issue.

As you know, there are a variety of health care proposals currently pending in both the Senate and the House of Representatives. While the questions you raised are certainly important, the Internal Revenue Service and other agencies generally only provide detailed administrative cost estimates when there is more clarity on the legislation that will be agreed to in the House-Senate conference committee. This has been the practice for major tax legislation, and I understand that it also has been the practice for major health legislation, such as the Medicare Modernization Act of 2003.

You can be assured the Internal Revenue Service and the Treasury Department are following this issue very closely, and we look forward to working with you and the Committees of jurisdiction in the coming weeks.

Sincerely,

A handwritten signature in black ink, appearing to read "D. Shulman", is written over a horizontal line.

Douglas H. Shulman