



March 4, 2016

The Honorable Thomas Carper
United States Senate
Washington, DC 20510

Dear Senator Carper:

On behalf of the 900 members of the Delaware Society of Certified Public Accountants, I am writing in strong support of S. 386, the *Mobile Workforce State Income Tax Simplification Act*. The bill currently has 13 cosponsors in the Senate, and its House equivalent, H.R. 2315, has 133 cosponsors.

The bill would enhance compliance with state personal income tax laws and greatly simplify the onerous burdens placed on employees who travel outside of their resident states for temporary periods and on employers who have corresponding withholding and reporting requirements. It would also establish a 30-day threshold and other fair, administrable and uniform rules to help ensure that the appropriate amount of tax is paid to state and local jurisdictions without placing undue burdens on employees and their employers.

Every work day in our country, thousands of Americans travel outside their home state on business trips for temporary periods. Each state has its own set of requirements for filing non-resident individual income tax returns and commensurate rules for employer withholding on those employees. Most individuals are not aware of this patchwork of non-resident state income tax filing rules, and many employers are required to incur extraordinary expenses to comply with withholding requirements. States likewise expend considerable resources in processing *de minimis* tax returns and refunds for non-residents. The Mobile Workforce legislative language provides long-overdue relief to businesses in Delaware from the current web of inconsistent state income tax and withholding rules across the country that adversely affect Delaware's employers and employees.

On behalf of employers and their employees in Delaware who travel for business, I respectfully request that you support S. 386, the *Mobile Workforce State Income Tax Simplification Act*.

Thank you for your service to our state and to our nation. If you have any questions, or if we can be of further assistance, please contact me.

Very truly yours,

Dana Rubenstein
President/CEO



March 4, 2016

The Honorable Chris Coons
United States Senate
Washington, DC 20510

Dear Senator Coons:

On behalf of the 900 members of the Delaware Society of Certified Public Accountants, I am writing in strong support of S. 386, the *Mobile Workforce State Income Tax Simplification Act*. The bill currently has 13 cosponsors in the Senate, and its House equivalent, H.R. 2315, has 133 cosponsors.

The bill would enhance compliance with state personal income tax laws and greatly simplify the onerous burdens placed on employees who travel outside of their resident states for temporary periods and on employers who have corresponding withholding and reporting requirements. It would also establish a 30-day threshold and other fair, administrable and uniform rules to help ensure that the appropriate amount of tax is paid to state and local jurisdictions without placing undue burdens on employees and their employers.

Every work day in our country, thousands of Americans travel outside their home state on business trips for temporary periods. Each state has its own set of requirements for filing non-resident individual income tax returns and commensurate rules for employer withholding on those employees. Most individuals are not aware of this patchwork of non-resident state income tax filing rules, and many employers are required to incur extraordinary expenses to comply with withholding requirements. States likewise expend considerable resources in processing *de minimis* tax returns and refunds for non-residents. The Mobile Workforce legislative language provides long-overdue relief to businesses in Delaware from the current web of inconsistent state income tax and withholding rules across the country that adversely affect Delaware's employers and employees.

On behalf of employers and their employees in Delaware who travel for business, I respectfully request that you support S. 386, the *Mobile Workforce State Income Tax Simplification Act*.

Thank you for your service to our state and to our nation. If you have any questions, or if we can be of further assistance, please contact me.

Very truly yours,

Dana Rubenstein
President/CEO