

CHAMBER OF COMMERCE  
OF THE  
UNITED STATES OF AMERICA

CAROLINE L. HARRIS  
VICE PRESIDENT, TAX POLICY  
AND CHIEF TAX POLICY COUNSEL  
ECONOMIC POLICY DIVISION

1615 H STREET, N.W.  
WASHINGTON, D.C. 20062-2000  
202/463-5620

February 20, 2018

Office of Associate Chief Counsel (International)  
Attention: Leni C. Perkins  
Internal Revenue Service (I.R.S.), IR-4549  
1111 Constitution Avenue, NW  
Washington, DC 20224

*Via Federal eRulemaking Portal*

RE: Comments on Notice 2018-13

Dear Ms. Perkins:


The U.S. Chamber of Commerce, the world's largest business federation representing the interests of more than three million businesses of all sizes, sectors, and regions, as well as state and local chambers and industry associations, and dedicated to promoting, protecting, and defending America's free enterprise system, appreciates the opportunity to provide feedback on Notice 2018-13, issued January 19, 2018.

The attached chart identifies issues arising under Notice 2018-13 and provides suggested solutions as well as any additional explanation the Chamber believes would be helpful in addressing the issue. As with our feedback on Notice 2018-07 on similar matters, this document is the product of extensive conversations with a very wide array of impacted U.S. Chamber members, and distills these conversations down into their most pertinent issues. These comments may be considered as representing some of the most serious issues, but not all the issues concerning U.S. Chamber members as the members themselves are still in the process of understanding the new law and its effects on their businesses. As such, these comments are neither exhaustive nor categorical, but instead emphasize some of the most pressing concerns of U.S. Chamber members presented by Notice 2018-13.

The Chamber appreciates the opportunity to provide this feedback on Notice 2018-13. In sum, the Chamber strongly urges Treasury and the I.R.S. to work closely with the business community to implement the recent tax changes in a manner to ensure as little disruption as possible to normal business operations and to ensure this law encourages the U.S. economy to achieve its true growth potential. The Chamber looks forward to working with you to address

these and other issues as we work to implement our new, pro-growth tax code. Thank you for your time and attention.

Sincerely,



Caroline L. Harris

CC: David J. Kautter, Assistant Secretary, Office of Tax Policy, U.S. Department of the Treasury

William M. Paul, Chief Counsel and Deputy Chief Counsel (Technical) (Acting), Office of the Chief Counsel, Internal Revenue Service, U.S. Department of the Treasury

Dana L. Trier, Deputy Assistant Secretary (Tax Policy), Department of the Treasury

Lafayette “Chip” G. Harter III, Deputy Assistant Secretary (International Tax Affairs), Department of the Treasury

Douglas L. Poms, International Tax Counsel, Department of the Treasury

Brian Jenn, Deputy International Tax Counsel, Department of the Treasury

Marjorie A. Rollinson, Associate Chief Counsel (International), Internal Revenue Service

Daniel M. McCall, Deputy Associate Chief Counsel (International), Internal Revenue Service

Raymond J. Stahl, Senior Counsel, Office of Associate Chief Counsel (International), Internal Revenue Service

John J. Merrick, Special Counsel, Office of Associate Chief Counsel (International), Internal Revenue Service