

April 6, 2011

The Honorable Barack Obama
President of the United States
The White House
1600 Pennsylvania Avenue, NW
Washington, DC 20500

RE: Request to Sign "IRS Form 1099 Repeal" (H.R. 4) Into Law

Dear Mr. President:

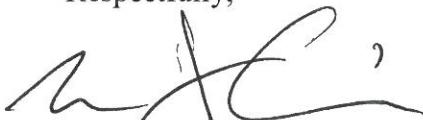
On behalf of the Specialty Equipment Market Association (SEMA), I respectfully request that you sign H.R. 4 into law. The legislation will repeal the costly and burdensome IRS Form 1099 reporting requirement scheduled to take effect in 2012. As small business owners continue to struggle to obtain credit, sustain growth, and create hiring opportunities, they should not be further burdened with unreasonable and unnecessary tax reporting requirements on normal business transactions.

SEMA represents the \$28 billion specialty automotive industry of over 6,500 companies, most of which are small businesses. The industry provides appearance, performance, comfort, convenience, and technology products for passenger and recreational vehicles.

SEMA has repeatedly called for Congressional action to remove the 1099 reporting requirement. As you noted in the last January's State of the Union Address, "correcting a flaw in the legislation that has placed an unnecessary bookkeeping burden on small businesses" will help improve the health care law. Congress has taken the critical first step toward removing this unnecessary requirement. I respectfully urge you to complete the process by signing H.R. 4 into law.

As you are aware, small businesses remain the most important force in driving America's economic recovery. Eliminating the 1099 reporting burden will allow our companies to focus on producing tangible goods and services rather than wasteful paperwork.

Respectfully,



Christopher J. Kersting
President and CEO

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