

March 24, 2020

The Honorable Marco Rubio
United States Senate
284 Russell Senate Office Building
Washington, DC 20510

The Honorable Rick Scott
United States Senate
716 Hart Senate Office Building
Washington, DC 20510

Dear Senator Rubio and Senator Scott:

On behalf of the more than 19,000 members of the Florida Institute of CPAs (FICPA), I would like to thank you for your service to the State of Florida and your unwavering support for the CPA profession. At this critical time in our country, your commitment to a strong economic recovery is imperative.

It is my understanding that the United States Congress is considering legislation related to the eligibility of nonprofit organizations for small business loans but does not specifically include all 501(c) organizations like trade and professional associations as defined in the Internal Revenue Code (see *IRS Publication 557 – Additional Material*). These would include:

- **501(c)(3)** - Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations.
- **501(c)(4)** - Civic Leagues, Social Welfare Organizations; and Local Associations of Employees
- **501(c)(6)** - Business Leagues, Chambers of Commerce, Real Estate Boards, etc.

Trade and Professional associations like the FICPA are the backbone of the U.S. workforce by training, developing industry and professional standards and serving as the hub of information

for members – especially in times of crisis. For the FICPA’s part, our organization is not just serving the needs of our members but also our members clients and employers. Organizations like the FICPA can only meet the needs of our members and their clients with adequate staffing and resources. Absent financial support from the Federal Government, our financial losses from cancellation of in-person continuing education courses – combined with trying to move those courses to online to meet our members state licensure renewal needs – is putting a strain on our organization such that we may not be able to meet the needs of our members and their clients.

Therefore, as it relates to relief efforts for the COVID-19 crisis, we ask that you and other members of Congress re-evaluate the legislation that only includes 501(c)(3) organizations within the definition of “nonprofit organization” **and expand it to include all 501(c) organizations under the Internal Revenue Code including 501(c)(6)** trade and professional organizations like the FICPA.

Absent financial support from the Federal government many trade and professional associations like the FICPA may cease existence.

Thank you for your leadership and support of the CPA profession in Florida. Please contact me at deborah@ficpa.org with any questions or additional information needed.

Sincerely,

A handwritten signature in black ink, appearing to read 'Deborah Curry', with a stylized flourish at the end.

Deborah Curry, CPA, CGMA
President & CEO

cc: FICPA Board and Council
Florida Board of Accountancy
Justin Thames, DPL, Director of Governmental Affairs, FICPA
Jennifer Green, CAE, DPL, President, Liberty Partners of Tallahassee