



**American Association of Oral and Maxillofacial Surgeons**

Miro A. Pavelka, DDS, MSD  
*President*

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April 10, 2013

The Honorable Dave Camp  
Chairman, Ways and Means Committee  
US House of Representatives  
1102 Longworth House Office Building  
Washington, DC 20515

The Honorable Sander Levin  
Ranking Mbr, Ways and Means Committee  
US House of Representatives  
1102 Longworth House Office Building  
Washington, DC 20515

Dear Chairman Camp and Ranking Member Levin:

On behalf of the American Association of Oral and Maxillofacial Surgeons, and our more than 9,000 fellows and members, I want to thank you and your committee's extraordinary efforts to reform and streamline the Internal Revenue Code. As the majority of our members are small business owners, we pleased to offer our perspective by commenting on your committee's proposed changes to the US tax code affecting small businesses.

We support your committee's inclusion of language to make permanent the pre-stimulus levels for section 179 expensing, allowing small businesses to immediately deduct investments in new equipment and property up to \$250,000, with the deduction phased out for investments exceeding \$800,000 (both amounts indexed for inflation). Without such action, the levels will revert back to the pre-stimulus levels of \$20,000 and \$200,000, respectively, in 2014. The permanent change will assist oral and maxillofacial surgery practices in purchasing such equipment and property, which can easily exceed an initial cost of \$200,000, but is essential to the quality of care we provide our patients.

Under a revised section 195, we request that you consider further revising this to permit startup companies to write off all of their startup costs the first year, rather than limiting it to the proposed \$10,000 the first year and then allowing a deduction for any expenses above the limit over a 15-year period. Many new small businesses, including oral and maxillofacial surgery practices, need the largest tax breaks in the first year or two. This can be a critical factor in determining the ultimate success of a new business. We also recommend the committee consider indexing these amounts for inflation.

Again, we greatly appreciate your committee's leadership on this issue. Should have any questions, please contact Jeanne Tuerk, manager of AAOMS Governmental Affairs at [REDACTED]

Sincerely,

Miro A. Pavelka, DDS, MSD  
President