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Federal Tax Division of the American Institute of Certified Accountants

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GOOD MORNING. IT IS A PLEASURE TO BE HERE TODAY, ESPECIALLY IN PALM SPRINGS. IT DELIGHTS ME TO SEE HOW ACCOUNTANTS GET INTO CONDITION FOR THE LONG WINTERY FILING SEASON AHEAD.

I WANT TO SHARE WITH YOU SOME THOUGHTS ON WHAT MY IRS OVERSIGHT SUBCOMMITTEE HAS BEEN DOING THIS YEAR, AND WHERE IT IS HEADED.

MANY OF YOU KNOW THAT CARVED INTO STONE ABOVE THE ENTRANCE TO THE IRS BUILDING IN WASHINGTON, IS OLIVER WENDELL HOLMES' FAMOUS DICTUM THAT:

"TAXES ARE WHAT WE PAY FOR A CIVILIZED SOCIETY."

YET, I WONDER WHETHER JUSTICE HOLMES EVER CONTEMPLATED THE ADDITIONAL TOLLS -- BESIDES TAXES -- THAT ARE EXTRACTED FROM US TAXPAYERS. I USE THE WORD "TOLLS" TO DESCRIBE THOSE ADDED COSTS AND DELAYS, THOSE INCREASED DIFFICULTIES AND FRUSTRATIONS, WHICH ARE LEVIED BY OUR TAX ADMINISTRATORS RATHER THAN REQUIRED BY OUR TAX LAWS.

IN OTHER WORDS, ARE IRS OFFICIALS NEEDLESSLY COMPLICATING OUR ALREADY COMPLEX STATUTORY TAX SYSTEM THROUGH THEIR ADMINISTRATIVE PRACTICES AND PROCEDURES?
OR, IS IRS DOING ALL THAT CAN BE EXPECTED OF IT TO GUIDE TAXPAYERS THROUGH THAT EVER-CHANGING MAZE KNOWN AS THE INTERNAL REVENUE CODE?

WE ARE ALL AWARE OF -- AND TRULY SHARE A FEELING OF CONCERN ABOUT -- THE DEEPENING MOOD OF DISSATISFACTION GROWING THROUGHOUT OUR COUNTRY TODAY. NOWHERE IS THIS MOOD MORE APPARENT THAN IN OUR CITIZENS' PERCEPTION OF OUR TAX SYSTEM.

- WE HEAR MORE AND MORE EXPRESSIONS OF FRUSTRATION, DISTRUST, HELPLESSNESS, AND EVEN CYNICISM AS PEOPLE STRUGGLE TO COMPLY WITH THE TAX LAWS.

- WE HEAR THAT TAXES ARE TOO HIGH AND THAT TAX MONEY IS TOO OFTEN WASTED ON USELESS GOVERNMENT PROGRAMS.

- WE HEAR THAT TAX LAWS ARE TOO COMPLICATED AND APPLY TO TAXPAYERS' UNEVENLY.

- WE HEAR THAT TAX FORMS AND REPORTING REQUIREMENTS ARE NEEDLESSLY AND EXCESSIVELY BURDENSOME.

- WE HEAR REPORTS OF A GROWING UNDERGROUND ECONOMY WHERE BILLIONS OF DOLLARS OF INCOME GO UNREPORTED, UNDETECTED, AND UNTAXED EACH YEAR.
WE SEE AN INCREASING NUMBER OF TAXPAYERS WHO ARE WILLING TO TAKE ADVANTAGE OF THE SO-CALLED "AUDIT LOTTERY" BY RISKING MORE QUESTIONABLE POSITIONS ON THEIR TAX RETURNS.

INDEED, TAXPAYERS WHO CONSCIENTIOUSLY REPORT AND PAY THEIR TAXES ARE BEGINNING TO FEEL THAT, INSTEAD OF BEING RESPONSIBLE CITIZENS, THEY ARE REALLY PLAYING THE FOOL -- LEFT TO FOOT THE TAX BILL OF OTHERS WHO SKILLFULLY AVOID THEIR OWN TAX LIABILITIES.

WE HEAR COMPLAINTS THAT IRS IS CONCENTRATING ITS ENFORCEMENT RESOURCES ON SMALL, LESS RESISTANT TAXPAYERS, WHILE NEGLECTING QUALITY AUDITS OF LARGER NON-COMPLIERS -- AUDITS WHICH WOULD YIELD THE GREATEST AMOUNT OF ADDITIONAL TAX DOLLARS OWED.

BUT COMPLAINTS COME FROM THE OTHER SIDE, TOO.

WE HEAR COMPLAINTS FROM IRS THAT AS LONG AS THE TAX CODE CONTINUES TO BE USED TO PROMOTE VARIOUS SOCIAL POLICIES, IT WILL BE OBLIGATED TO EXPAND ITS FUNCTIONS INTO THOSE AREAS WHICH ACTUALLY HAMPER EFFICIENT TAX ADMINISTRATION. SUCH FUNCTIONS PLUNGE IRS INTO THE DAILY ACTIVITIES OF MOST OF OUR CITIZENS.

WE HEAR FROM IRS THAT ONLY A SIMPLIFICATION OF THE TAX CODE CAN TRULY SIMPLIFY TAX FORMS.

THIS, THEN IS THE WORLD IN WHICH MY OVERSIGHT SUBCOMMITTEE LIVES. AS ITS CHAIRMAN, I FEEL THAT IT'S OUR DUTY TO ASSURE MORE RESPONSIBLE AND RESPONSIVE ADMINISTRATION OF OUR TAX LAWS. WE MUST CHANGE THOSE LAWS WHOSE BURDENS OUTWEIGH THEIR BENEFITS.
Perhaps most importantly, we want to isolate those tolls which strike at the heart of our tax system -- a system which depends upon universal voluntary payment of taxes.

This willingness to pay taxes is surely tempered by the degree to which taxpayers believe that they are being treated fairly.

Benjamin Franklin wrote:

"Only two things in this life are certain -- death and taxes."

What taxpayers are resenting more and more today is that they don't come in that order!

When I accepted the chairmanship of the Oversight Subcommittee nearly a year ago, I believed that IRS was in need of major reform. After all, the rising chorus of tax protest and dissatisfaction must mean that IRS harasses taxpayers. Yet after further research and conversations with many taxpayers and tax practitioners, I realize that there is still basic agreement -- and rightfully so -- that IRS generally administers tax laws in a fair and responsible manner.

Yet more must be done to restore taxpayers' respect for our tax system.
LAST YEAR IRS EMPLOYED NEARLY 90,000 WORKERS, INCLUDING NEARLY
2000 ACCOUNTANTS, AND HALF AGAIN AS MANY ATTORNEYS IN ITS OFFICE
OF CHIEF COUNSEL. INDEED, NEXT TO THE DEPARTMENT OF JUSTICE, IRS
IS OUR NATION'S LARGEST LAW FIRM. NO WONDER THEN TAXPAYERS FEEL
OVERWHELMED.

I AM FIRMLY COMMITTED TO PROTECTING TAXPAYERS FROM ARBITRARY
IRS ACTIONS. TO THIS END, I INTRODUCED LAST JUNE, S. 1444, THE
"TAXPAYER PROTECTION AND REIMBURSEMENT ACT."

MY BILL ELIMINATES PERHAPS OUR TAX SYSTEM'S MAJOR OBSTRUCTION
to achieving justice -- the high cost of tax litigation. THIS BELIEF
WAS REINFORCED BY VIRTUALLY EVERY WITNESS WHO TESTIFIED DURING THE
JULY HEARINGS ON S. 1444 BEFORE THE OVERSIGHT SUBCOMMITTEE.

MY PROPOSAL WOULD ALLOW FEDERAL COURTS AND THE TAX COURT TO
REIMBURSE PRIVATE PARTIES, WHO PREVAIL AGAINST AN UNREASONABLE
GOVERNMENT POSITION, FOR REASONABLE COURT COSTS, INCLUDING ATTORNEYS
FEES, IN MOST CIVIL TAX ACTIONS.

IT CURRENTLY HAS 15 COSPONSORS, INCLUDING SENATORS LONG AND
KENNEDY, AND HAS RECEIVED FORMAL ADMINISTRATION SUPPORT.

UNDER THE BILL, FEES OF PERSONS, OTHER THAN ATTORNEYS, WHO ARE
AUTHORIZED TO PRACTICE BEFORE THE TAX COURT, MAY BE REIMBURSED.
FURTHERMORE, IT IS MY INTENTION THAT EXPENSES FOR SUCH EXPERTS
AS ACCOUNTANTS AND ENGINEERS BE REIMBURSABLE.
IT WAS NOT MY INTENTION IN INTRODUCING THIS BILL TO PENALIZE IRS WHEN IT PERFORMS ITS STATUTORY DUTY TO ENFORCE THE TAX LAWS REASONABLY, RESPONSIBLY, AND EQUITABLY -- AS IT, FOR THE MOST PART, DOES.

BUT WHEN IRS ACTS UNREASONABLY -- AND TAXPAYERS ARE UNABLE TO GET RELIEF THROUGH IRS' APPEALS PROCEDURES -- TAXPAYERS MUST NOT FEEL WITHOUT RECOURSE. TAXPAYERS MUST NOT VIEW A COURT VICTORY AS AN EMPTY PROMISE BECAUSE OF THE HIGH LITIGATION EXPENSES -- OFTEN HIGHER THAN THE MONEY AT STAKE.

YET THIS IS THE HARSH REALITY CONFRONTING TAXPAYERS TODAY. SOME TAXPAYERS ACTUALLY DECIDE TO GIVE UP THE FIGHT EVEN THOUGH THEY KNOW THEY ARE RIGHT. ALL TOO OFTEN THEY SETTLE WITH IRS, RATHER THAN FACING SUBSTANTIAL LITIGATION EXPENSES.

I DO NOT BELIEVE THAT ANY OF US CAN AFFORD TO TOLERATE THIS SITUATION. THE PRICE OF JUSTICE IN OUR TAX SYSTEM MUST NOT BE BEYOND THE REACH OF ANY TAXPAYER.

I BELIEVE S. 1444 WOULD PROVIDE THREE BASIC BENEFITS FOR ALL TAXPAYERS:

• FIRST, IT WOULD ALLEVIATE THE FINANCIAL BURDEN OCCasioned BY HIGH LITIGATION EXPENSES, FOR TAXPAYERS WHO WIN IN COURT AGAINST AN UNREASONABLE IRS POSITION.
SECOND, IT WOULD PROTECT TAXPAYERS AT THE OUTSET FROM UNREASONABLE IRS ACTIONS BY MAKING IRS MORE CAUTIOUS AND RESPONSIBLE IN ALL ITS DEALINGS WITH TAXPAYERS.

THIRD, IT WOULD RESTORE CONFIDENCE IN THE FAIRNESS OF OUR TAX SYSTEM BY PLACING TAXPAYERS ON A MORE EQUAL FOOTING WITH IRS.

IN SHORT, IF MY BILL IS ENACTED, THE ABILITY TO VINDICATE ONE'S LEGAL RIGHTS UNDER OUR TAX LAWS WOULD NOT DEPEND UPON THE SIZE OF A TAXPAYER'S WALLET.

IT IS MY HOPE THAT THE FINANCE COMMITTEE WILL BE ABLE TO CONSIDER S. 1444 EARLY NEXT YEAR.

THE "TAXPAYER PROTECTION AND REIMBURSEMENT ACT" ADDRESSES ONLY ONE PROBLEM THAT TAXPAYERS HAVE IN DEALING WITH IRS. I DON'T BELIEVE THAT PEOPLE SHOULD HAVE TO GO TO COURT EVERY TIME THEY NEED RELIEF FROM UNREASONABLE IRS ACTIONS.

TAXPAYERS SHOULD BE ABLE TO RESOLVE THEIR DIFFERENCES WITH IRS THROUGH SIMPLE ADMINISTRATIVE NEGOTIATIONS, THUS AVOIDING PROTRACTED COURT CONFRONTATIONS. THIS WOULD BE THE PROPER WAY TO DEAL WITH THE PROBLEM OF GROWING TAX CASELOADS THAT CONGEST OUR COURTS.

AND IN ORDER FOR THIS TO WORK WELL, THE APPEALS PROCESS WITHIN IRS MUST BE FAIR, RESPONSIBLE, AND ACCESSIBLE.
SEVERAL BILLS HAVE ALREADY BEEN INTRODUCED IN THE SENATE WHICH WOULD ESTABLISH A "TAXPAYER BILL OF RIGHTS" TO GOVERN IRS' DEALINGS WITH TAXPAYERS. I, TOO, AM PRESENTLY WORKING ON SIMILAR LEGISLATION AND, I CERTAINLY INTEND TO ADDRESS THIS ISSUE IN THE OVERSIGHT SUBCOMMITTEE IN THE UPCOMING MONTHS.

I BELIEVE THAT LEGISLATION SETTING FORTH TAXPAYER RIGHTS AND PROTECTION AGAINST IRRESPONSIBLE ADMINISTRATIVE ACTIONS IS OF CRITICAL IMPORTANCE TO TAXPAYERS, TAX PRACTITIONERS, AND TAX ADMINISTRATORS ALIKE.

AS SUCH, IT MUST BE DEVELOPED WITH GREAT CARE AND DELIBERATION. TO THIS END, I AM NOW INVESTIGATING IRS ADMINISTRATIVE PRACTICES AND PROCEDURES. AND, AT THIS VERY MOMENT, THE GENERAL ACCOUNTING OFFICE IS CONDUCTING ITS OWN INVESTIGATION INTO THE ADMINISTRATIVE APPEALS PROCEDURES OF IRS.

LET ME NOW DESCRIBE TO YOU SOME SPECIFIC ITEMS I BELIEVE ARE MOST IMPORTANT FOR ADEQUATE TAXPAYER PROTECTION -- ITEMS WHICH I EXPECT THE SUBCOMMITTEE TO ADDRESS.

FIRST, I AM CONVINCED THAT TAXPAYERS NEED A TRUE ADVOCATE WITHIN OUR SYSTEM OF TAX ADMINISTRATION -- AN ADVOCATE TO REPRESENT TAXPAYERS' INTERESTS EXCLUSIVELY.

TO BE EFFECTIVE IN THIS ROLE, THE ADVOCATE MUST HAVE THE INDEPENDENCE, THE POWER AND THE AUTHORITY TO INTERVENE ON ANY TAXPAYER'S BEHALF.
• SUCH AN ADVOCATE IS NEEDED TO ENSURE THAT TAXPAYERS GET TIMELY, SATISFACTORY RESPONSES THROUGH NORMAL IRS CHANNELS. SUCH AN ADVOCATE WOULD HALT IRS ACTIONS THREATENING TAXPAYERS WITH EMINENT, SEVERE AND IRREVOCABLE HARDSHIPS.

• SUCH AN ADVOCATE WOULD CONDUCT IMPARTIAL REVIEWS OF THE APPROPRIATENESS OF PROPOSED IRS ACTIONS AND DETERMINE WHETHER LESS HARSH, BUT REASONABLE, ALTERNATIVES CAN BE FOUND.

• FINALLY, SUCH AN ADVOCATE WOULD MONITOR AND CORRECT INCONSISTENCIES AMONG IRS DISTRICT OFFICES, AS WELL AS DISPARATE TREATMENT OF TAXPAYERS.

IT IS MY BELIEF THAT THE ESTABLISHMENT OF SUCH A TAXPAYER ADVOCATE WOULD SIGNIFICANTLY IMPROVE COMPLIANCE AND RESTORE TAXPAYER CONFIDENCE IN OUR TAX SYSTEM.

MOREOVER, IT WOULD EQUALIZE THE STANDING OF ALL TAXPAYERS VIS-A-VIS THE INTERNAL REVENUE SERVICE.

HAPPILY, I CAN REPORT THAT IRS ITSELF HAS RECOGNIZED THESE BENEFITS.

IN FACT, IN A SEPTEMBER PUBLICATION, IRS OFFICIALLY ACKNOWLEDGED THE NEED FOR A PROTECTOR OF TAXPAYERS' RIGHTS, AND ANNOUNCED ITS DECISION TO ESTABLISH SUCH AN ADVOCATE WITHIN IRS. LISTEN TO THESE WORDS OF COMMISSIONER KURTZ:
"I think voluntary compliance turns to a significant but unmeasurable extent on the perception and reality that the system treats taxpayers decently and fairly. We must deal effectively with taxpayers' complaints and assist those unable to cope with the system.

... I believe we can do more, and I have therefore decided to establish an ombudsman in the Internal Revenue Service who will have the duty and the power to serve as an effective advocate and protector of taxpayers' rights."

I welcome the Commissioner's announcement. The service has long known of the active interest that other senators and I have in providing an advocate for taxpayer protection. And, I commend IRS for being responsive to the needs of taxpayers and the concerns of Congress.

However, I do have serious reservations about the IRS proposal. I recently requested and received a briefing from IRS officials on how this Office of Taxpayer Advocate would be structured.

Fully realizing that IRS is still in the planning stages on this proposal, I am nonetheless concerned that the current design will not afford an opportunity for such an officer to possess any power, any degree of autonomy, or any measure of independence from the office of the Commissioner -- all of which are absolutely essential to adequate representation and protection of taxpayers' interests.
TAXPAYERS MUST NOT VIEW THEIR REPRESENTATIVE AS MERELY AN EXTENSION OF IRS. IF SUCH WERE THE CASE, THIS ENTIRE ENDEAVOR WOULD BE WORTHLESS.

I CAN ASSURE YOU THAT I INTEND TO INTRODUCE LEGISLATION TO MANDATE THE ESTABLISHMENT OF AN OFFICE OF TAXPAYER ADVOCATE WHICH WILL HAVE THAT VITAL INDEPENDENCE AND AUTONOMY.

A SECOND AREA OF CONCERN IS ONE WHICH AFFECTS ALL OF YOU -- THE IMPACT THAT THE TAX PREPARER PENALTIES HAVE ON RESPONSIBLE PROFESSIONAL TAX PRACTITIONERS AND THEIR CLIENTS. I BELIEVE THAT THE LACK OF A STATUTORY DEFINITION OF NEGLIGENCE, WHICH TRIGGERS A $100 PENALTY, HAS GIVEN IRS TOO MUCH DISCRETION AND OPPORTUNITY FOR ARBITRARY IMPOSITION OF THE PENALTY.

IN FACT, I HAVE ALREADY RECEIVED MANY CRITICISMS THAT IRS IS ASSESSING THE $100 PENALTY WHEN IT FINDS ERRORS OR OMISSIONS IN THE PREPARED RETURN, RATHER THAN UPON CONCLUSIVE EVIDENCE OF NEGLIGENCE.

THE RESULT IS THAT ACCOUNTANTS ARE INHIBITED FROM ETHICALLY PROVIDING FULL ASSISTANCE AND ADVICE TO THEIR CLIENTS. TAXPAYERS ARE THUS DEPRIVED OF VALUABLE INDEPENDENT, FRONT-LINE ADVOCATES.

RESPONSIBLE TAX RETURN PREPARERS SHOULD NOT BE STRONG-ARMED, UNDER THREAT OF VAGUE PENALTIES, INTO BEING AUDIT TOOLS OF THE IRS.
I WILL CONTINUE TO SEEK REASONABLE ALTERNATIVES TO THESE CURRENT PENALTY PROVISIONS, WHICH WOULD RELIEVE THE BURDENS NOW PLACED UPON RESPONSIBLE PRACTITIONERS, WHILE PROTECTING THE TAXPAYING PUBLIC FROM UNSCRUPULOUS AND INCOMPETENT TAX RETURN PREPARERS.

THIRD, I WANT MY SUBCOMMITTEE TO INVESTIGATE IRS'S ENTIRE REGULATORY PROCESS. BUT FIRST, I MUST CONFESSION THAT CONGRESS TOO OFTEN ABDICATES ITS RESPONSIBILITY AND LEAVES POLICY DECISIONS TO IRS'S DISCRETION. I WILL MAKE EVERY EFFORT TO ENSURE THAT WE NO LONGER AVOID THIS DUTY.

ON THE AGENCY SIDE OF THIS EQUATION, I WANT TO LOOK INTO AREAS WHERE IRS MAY HAVE EITHER NEGLECTED OR ABUSED ITS AUTHORITY TO ISSUE REGULATIONS. THIS YEAR CONGRESS IS AFLOAT WITH ALLEGATIONS OF IRS ABUSE OF ITS REGULATORY AUTHORITY IN SUCH AREAS AS PRIVATE SCHOOLS, FRINGE BENEFITS, AND INDEPENDENT CONTRACTORS.

TAXPAYER BURDENS CAUSED BY IRS'S PRACTICE OF RETROACTIVE APPLICATION OF CHANGES TO RULINGS AND REGULATIONS ALSO WARRANT ATTENTION FROM THE SUBCOMMITTEE. IN THIS REGARD, THE PROBLEM OF REVERSAL OF LONG-STANDING SERVICE POSITIONS IN ITS RULINGS AND REGULATIONS WOULD BE CONSIDERED, TOO.

FINALLY, I INTEND FOR THE SUBCOMMITTEE TO DEVELOP SIMPLIFIED ADMINISTRATIVE REVIEW PROCEDURES FOR SMALL TAXPAYERS. I BELIEVE AS WELL THAT SIMPLIFIED, INEXPENSIVE COURT PROCEDURES FOR SMALL TAXPAYERS SHOULD EXIST IN ALL COURTS -- NOT JUST THE TAX COURT -- WHICH HAVE JURISDICTION OVER CIVIL TAX CONTROVERSIES.
THESE THEN ARE THE MAJOR SUBJECTS I BELIEVE THE SUBCOMMITTEE WILL BE ADDRESSING IN 1930 -- AN ELECTION YEAR THAT IS SURE TO USHER IN A FLURRY OF TAX ACTIVITY IN THE CONGRESS. I AM SURE THAT THE SUBCOMMITTEE AND THAT THE ENTIRE FINANCE COMMITTEE WILL HAVE A VERY BUSY AGENDA.

I REALIZE THAT COMPLEXITY OF TAX LAW BREEDS COMPLEXITY OF TAX ADMINISTRATION, AND DIFFICULTY IN COMPLIANCE. I KNOW THAT AS LONG AS ANYONE HAS TO PAY ANY AMOUNT OF TAX, THERE WILL BE PEOPLE TO COMPLAIN THAT THEY ARE BEING TREATED UNFAIRLY.

BUT THIS IS NOT NEW. TAX COLLECTORS ARE IN ONE OF THE OLDEST PROFESSIONS KNOWN TO MANKIND. ARCHEOLOGICAL FINDS DATING FROM 1900 B.C. INCLUDE A TABLET CONCERNING PUBLIC WORKS TAX, AND A COMPANION SCROLL THAT REVEALED -- YOU GUESSED IT -- EVEN 4000 YEARS OLD TAXPAYERS COMPLAINED!

OUR JOB IN THE SUBCOMMITTEE IS TO DISCOVER AND DEAL WITH COMPLAINTS WHICH ARE NOT CAUSED BY THE UNSAVORY THOUGH INESCAPABLE FACT THAT TAXES ARE A PART OF OUR LIVES, BUT WHICH ARE GENERATED BY NEEDLESS ADMINISTRATIVE COMPLICATIONS.

IN CLOSING, I WANT TO THANK THE AICPA FOR INVITING ME HERE TODAY. AND I WOULD LIKE TO EXPRESS MY GRATITUDE TO YOU -- ESPECIALLY MR. DIXON AND MR. THOMAS -- FOR YOUR INVALUABLE SUPPORT AND ASSISTANCE DURING THE DEVELOPMENT OF MY "TAXPAYER PROTECTION AND REIMBURSEMENT ACT" BILL. I APPRECIATE YOUR INTEREST, AND I LOOK FORWARD TO WORKING WITH ALL OF YOU ON OTHER ISSUES.
NOW, I’D BE GLAD TO OPEN THE FLOOR TO ANY COMMENTS OR QUESTIONS YOU MIGHT HAVE. OF COURSE, I WOULD BE MOST INTERESTED IN HEARING WHAT YOU TAX PRACTITIONERS -- THE TAXPayers’ FRONT-LINE OF DEFENSE -- FEEL ARE THE PREDOMINANT PROBLEMS OR ISSUES IN DEALING WITH IRS. 

YOUR COMMENTS AND SUGGESTIONS WOULD BE MOST HELPFUL TO THE SUBCOMMITTEE.

SO ... WHAT ROLE DO YOU FEEL THE OVERSIGHT SUBCOMMITTEE SHOULD PERFORM?

HOW DO YOU BELIEVE THE SUBCOMMITTEE CAN BE MOST EFFECTIVE IN PROTECTING TAXPAYER RIGHTS?