

POINTING FINGERS (NOVEMBER 1997)

Imagine my surprise to read Rep. John Boehner claiming that "This Halloween, the Republican Congress is unmasking the IRS for what it really is: a bureaucratic monster stalking the American taxpayer". While the concerns about abusive IRS tactics are legitimate, Rep. Boehner and his colleagues in Congress should look in the mirror to find the bureaucratic monster stalking the American taxpayer. The IRS is caregiver to laws Congress births.

It is Congress, not the IRS that writes, and then changes, and then changes again the Internal Revenue Code. For every major tax act Congress has written there has had to be a "technical corrections act". That is Congress-speak for "we didn't spend the time to write it correctly the first time, so we'll try to fix it now". Between the time of the original law and the technical corrections, sometimes years later, both taxpayers and the IRS have to try to second guess which errors will be corrected and which will become part of the myriad inconsistencies within the tax law.

Rather than participate in publicity stunts, Rep. Boehner should help lead Congress to pass real tax simplification. We'll know Congress has started to accept its responsibility when the number of lines on our Form 1040 filing decreases. Those who are incompetent at the IRS should be removed from their positions. The same goes for those in Congress who point fingers rather than take responsibility for the problems.