

June 5, 2002

Henry and Teresa Buhr
PO Box 70
Philipsburg, MT 59858

Dear Henry and Teresa Buhr:

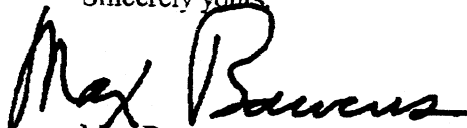
Thank you for contacting the Senate Finance Committee regarding your concern about the legality of the income tax.

You have an acknowledged right as a United States citizen to express an opinion about the Federal tax system and government policies related to it. You also have a right to criticize the tax system's fairness and IRS's administration of the tax laws. However, as you may be aware, in 1913, forty states chose to ratify the 16th Amendment, giving Congress the power to lay and collect taxes on income. Since then, several people have challenged the constitutionality of the federal income tax. Each time, the Supreme Court upheld the tax. The first ruling upholding the tax was in 1916, in *Brushaber v. Union Pacific R.R.* Subsequently, the Court further affirmed its constitutionality in such cases as *Miller v. United States*, *United States v. Stahl*, *Knoblauch v. Commissioner*, and *United States v. Foster*.

While tax collection is not a popular function of government, it clearly is a necessary one without which all other functions would eventually cease. Each American has a responsibility to pay their fair share of this nation's revenue needs. Montana has benefitted from these revenues in a number of ways. To cite one example, the Interstate Highway System that runs throughout the state was built with federal money. Healthcare for Montana's elderly is similarly dependent on federal funding. In addition, our Armed Forces, bravely fighting the War on Terrorism and defending our freedom, rely on federal revenue.

Thanks again for contacting the Committee. Please don't hesitate to contact me if I can be of further assistance on this or any other matter.

Sincerely yours

A handwritten signature in black ink that reads "Max Baucus". The signature is written in a cursive, flowing style.

Max Baucus
Chairman