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United States Senate

WASHINGTON, DC 20510-4904

May 23, 2002

COMMITTEE ON THE JUDICIARY
COMMITTEE ON FOREIGN RELATIONS
COMMITTEE ON THE BUDGET
SPECIAL COMMITTEE ON AGING
DEMOCRATIC POLICY COMMITTEE

Donald Bernau
4377 W Loomis Rd
Greenfield, WI 53220-4147

Dear Donald,

Thank you for contacting me to express your views about current federal income tax procedures and the Internal Revenue Service (IRS). I appreciate hearing from you.

I appreciate your frustration with current federal income tax procedures. In 1998, I voted with the majority of the Senate to address these frustrations and restructure the IRS. The Internal Revenue Restructuring and Reform Act of 1998 offers new protection for taxpayers who are accused of delinquency, and names a watchdog to oversee IRS treatment of taxpayers and to analyze the impact of newly proposed tax legislation on the complexity of the tax code. Disputes between taxpayers and the IRS can be frustrating, time consuming and expensive to resolve. We must be sure that our tax collection system operates fairly.

I was especially pleased that the bill included taxpayer protections originally authored by Senator Leahy (D-VT) and myself that will help citizens recover costs under the Equal Access to Justice Act (EAJA) when they are defending themselves in court against unjustified IRS actions. The EAJA attempts to place individuals and small businesses who face the United States Government in litigation on equal footing by establishing guidelines for the award of attorney's fees to an individual or small business that prevails in court against the IRS.

Finally, I strongly believe that we must make meaningful tax reform a priority. Our tax system grows more and more complex as new special tax breaks are added nearly every year, and this has led to greatly increased costs. According to one source, American families spend an additional 10 to 20 percent over what they pay in taxes just to keep records and file tax returns. Reforming our tax code to make it simpler and fairer could go a long way to relieving this burden for taxpayers.

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Thanks again for contacting me on this issue. Please do not hesitate to do so again on any matter of concern to you.

Sincerely,

A handwritten signature in black ink, appearing to read "Russell D. Feingold". The signature is fluid and cursive, with the first letter of the first name being a large, stylized "R".

Russell D. Feingold
United States Senator