

**SUMMARY OF RESOLUTION OF THE SECTION OF TAXATION
URGING THE LEGISLATIVE AND EXECUTIVE BRANCHES OF GOVERNMENT
TO APPROVE A LARGER ALLOCATION OF BUDGETED FUNDS
TO THE INTERNAL REVENUE SERVICE**

The annexed resolution, adopted by a majority of the steering Committee of the Section of Taxation of the District of Columbia Bar, urges the executive and legislative branches of our Federal government to join together in the spirit of bipartisanship to take prompt action to restore to the Internal Revenue Service the funding necessary for the Service to provide our citizens with the levels of assistance and compliance commensurate with our Country's increasing population, the Internal Revenue Service's workload and the frequency and complexity of tax legislation.

TAXATION SECTION



The District of Columbia Bar

*To be
not out on
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Stationery*

Steering Committee:

Jane C. Bergner, Chair
Collette C. Goodman
Nell A. Hennessy
Gerald A. Kafka
Stephen A. Nauheim
Celia Rody
Bradley M. Seltzer
Charles B. Temkin

Committees:

Business Related Taxes
Estate Planning/Death Related
Taxes
Employee Benefits
Exempt Organizations
Tax Policy
Tax Audits and Litigation

November 15, 1989

The Honorable Nicholas F. Brady
Secretary of the Treasury
Department of the Treasury
Room 3330
1500 Pennsylvania Avenue, N.W.
Washington, D.C. 20220

The Honorable Richard G. Darman
Director
Office of Management and Budget
17th Street and Pennsylvania Avenue, N.W.
Room 252
Washington, D.C. 20503

The Honorable Lloyd Bentsen
Chairman, Senate Finance Committee
United States Senate
205 Dirksen Building
Washington, D.C. 20510

The Honorable Dan Rostenkowski
Chairman, House Ways and Means Committee
1102 Longworth Building
Washington, D.C. 20515

Gentlemen:

As an organization of tax attorneys practicing before the Internal Revenue Service and as concerned citizens, the Section of Taxation of the District of Columbia Bar¹ has adopted the following resolution.

WHEREAS a sound tax system is essential to our democratic form of government and such a sound tax system depends not only upon statutes which are fair, equitable

¹ The views expressed herein represent only those of the Section of Taxation of the District of Columbia Bar and not those of either the District of Columbia Bar or the Bar's Board of Governors. The Section of Taxation of the District of Columbia Bar is comprised of approximately 1,400 members.

The Honorable Nicholas F. Brady
The Honorable Richard G. Darman
The Honorable Lloyd Bentsen
The Honorable Dan Rostenkowski
November 15, 1989
Page 2

and understandable but also upon the fair and uniform administration of such statutes; and

WHEREAS it is essential that both the President and the Congress of the United States work together in a spirit of bipartisanship to ensure the viability of the Internal Revenue Service, the agency of our Federal government that has been charged with the responsibility of assuring that every taxpayer pays his or her fair share of tax, no more, no less; and

WHEREAS both the increasing complexity of the tax law and the frequency of changes in such law create greater demands on the limited resources of the Internal Revenue Service and underscore the importance of the Service's ability to (a) provide guidance to taxpayers so that they may comply with and respect our tax system and (b) to maintain a capable and efficient staff of field personnel to enforce the tax law; and

WHEREAS the Section of Taxation of the District of Columbia Bar recognizes that, under the Internal Revenue Service's current budgetary allocation, the Service has inadequate resources (a) to service taxpayers to the extent necessary to promote reliance upon and compliance with the tax system, (b) to maintain its level of audit coverage and (c) to utilize, to the extent necessary, collection efforts with respect to increasing accounts receivable;

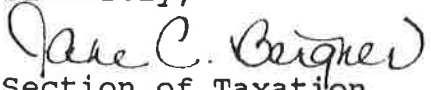
NOW, THEREFORE,

RESOLVED: We urge the executive and legislative branches of our Federal government to join together in taking prompt action to restore to the Internal Revenue Service the funding necessary for the Service to provide to our citizens the levels of assistance and compliance commensurate with our Country's increasing population, the Internal Revenue Service's workload and the frequency and complexity of tax legislation.

The Honorable Nicholas F. Brady
The Honorable Richard G. Darman
The Honorable Lloyd Bentsen
The Honorable Dan Rostenkowski
November 15, 1989
Page 3

We welcome the opportunity to meet with officials within the Congress and the Administration to further endorse what we believe is an urgent need for further funding for the Internal Revenue Service. A list of our respective office addresses and telephone numbers is annexed. Thank you for your consideration.

Sincerely,


Section of Taxation
District of Columbia Bar
by
Jane C. Bergner, Chair

cc: The Honorable Kenneth W. Gideon
Assistant Secretary of the Treasury
(Tax Policy)

The Honorable Fred T. Goldberg, Jr.
Commissioner of Internal Revenue