

I'm sure I don't have to re-iterate all the problems with our current income tax system, but one aspect of it has reached ridiculous proportions. The current law's complexity and unfairness has supported a multi-billion dollar industry of tax preparers, tax consultants, tax lawyers, tax advisors, and tax negotiators that assist their clients in paying less (sometimes much less) than their "fair share". I'm all for citizens paying just what they owe, not a penny more and not a penny less, but the tax negotiators really tick me off. Many (most) are outright frauds and scam artists. The ones who succeed in getting the tax bills of their clients reduced or eliminated through negotiation shift the tax burden to the rest of us.

I know that the tax industry has rich, powerful lobbyists, who donate wads of cash to political parties and individual campaigns, so there's almost no chance of major simplification. But keep in mind that the costs of tax compliance are an additional tax, over and above the punitive tax burdens some citizens (the ones who don't hire tax professionals) already have to pay.

You need to simplify the code by eliminating **all** deductions, **all** exemptions and exclusions, and by eliminating **all** tax credits, to businesses and individuals. Ronald Reagan said: " the only valid purpose of taxation is to raise revenue to operate the government". Every deduction, every exemption, and every tax credit is designed to influence (coerce would be a better term) behavior in some form or fashion, or to reward one's political supporters, or punish one's political opponents. Any reasons for taxation at different rates is unfair, and citizens know it, even if they benefit from it.

The solution is either a flat tax, or a national sales tax, at extremely reduced rates compared to what the current system,(with all its complexity) extorts from some of us, while letting others "off the hook". Tax reform goes hand in hand with government reform, in which the federal government cedes power back to the states, in compliance with our constitution, and lets the states decide which federal programs to keep at a state level, and which to eliminate. The federal government should abide by the tenth amendment, and perform only those essential functions that **must** be federalized.

Your highest priority should be simplification of the tax code, clear rules that apply equally to everybody, a reduction in the size, cost, and power of the IRS, and reducing the size, scope and cost of government to fit within a budget based on the annual tax revenue collected.

Of course we'll see the above changes when pigs fly, so writing this message has been a colossal waste of time. But it's a dreary, rainy night and I had nothing better to do.

Steven Leinwand
McKinney Texas.