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Members of the Tax Reform Working Group:

The US tax system needs to enter the 21 century. In this day and age, it's hard to believe that the IRS issues paper-based forms with instructions like these, from Form 4970:

- "23. Combine lines 21 and 22
- 24. Add columns (a), (b), and (c) line 23
- 25. Divide the line 24 amount by 3
- 26. Multiply the amount of line 25 by the number of years on line 11
- 27. Enter the amount from line 4"

Or these from Form 6251:

- "1. If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41, and go to line 2. Otherwise, enter the amount from Form 1040, line 38, and go to line 7. (If less than zero, enter as a negative amount.)
- 2. Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2.5% (.025) of Form 1040, line 38. If zero or less, enter -0-.
- 3. Taxes from Schedule A (Form 1040), line 9
- 4. Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet in the instructions for this line
- 5. Miscellaneous deductions from Schedule A (Form 1040), line 27
- 6. Skip this line. It is reserved for future use
- 7. Tax refund from Form 1040, line 10 or line 21"

We know that computer programs can do these calculations automatically, since they have been selling such programs for years. However, taxpayers shouldn't have to pay a private company for computer programs to fill out forms that are required by the government.

In addition, there should be very little the individual taxpayers should have to enter by hand. Employers can and do submit W-2's coded by Social Security Number electronically. Banks and brokerages can and do submit 1099 forms coded by Social Security Number electronically. This information should go directly into a central IRS tax calculation program. Everything should be done

automatically so all taxpayers need to do is log on and review their deductions. We have the technology to automate tax preparation for individuals; why don't we do it and save everyone a lot of trouble?

An alternative , perhaps the entire area of individual taxation collection should be outsourced to a private company like H & R Block. There are many in Congress who maintain that private companies can always do things more efficiently than the government can, so let's give it a try.

Sincerely,

Andrea Tylczak

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