

Our tax system confounds millions of Americans each year and treats many taxpayers unfairly. That's why as April 15th quickly approaches, and as Maryland families across the state are preparing their taxes, I wanted to make sure you knew of a useful service provided by the IRS, the Taxpayer Advocate Service. This Service is a very important part of making our tax system fair for all taxpayers.

The Taxpayer Advocate Service is an IRS program that provides an independent system to assist taxpayers who are facing hardships and to assure that tax problems are promptly and fairly handled.

Last week I met with Nina Olson, the National Taxpayer Advocate, about some of the most difficult problems that taxpayers have with the tax code. And she has important ideas, and was very helpful, so I have no doubt that there are many people in Maryland who can benefit from the services that the Maryland Taxpayer Advocate Service provides.

The IRS now prints more than 1,000 publications, forms and instruction booklets. The tax code has grown from 500 pages in 1913 to over 60,000 pages today. Four common forms – form 1040 and schedules A, B and D – take an estimated 28 hours, 30 minutes to prepare, according to the IRS, up from 17 hours, 7 minutes in 1988.

Even the simplest form – the 1040EZ – now requires 3 hours, 43 minutes to prepare, up from 1 hour, 31 minutes in 1988. The burden of some of the most complex parts of the tax code - those associated with the Earned Income Tax Credit - fall on those who have the least ability to pay for assistance.

This in turn increases the calls of fraud and diverts IRS compliance resources from closing a tax gap that some estimate could be close to \$250 to \$300 billion annually.

Specifically, the Earned Income Tax Credit rules are some of the most complex rules in the entire tax code. But it is one of the most helpful and beneficial parts of the tax code for working families who are looking to make a way for themselves.

That is precisely why it is so important that Marylanders get the help they need with their taxes and the EITC, and why the Taxpayer Advocate program is so important.

I encourage Marylanders to visit <http://www.irs.gov/advocate/> if you need help with an unresolved tax problem. Or, you can call the Maryland/DC Taxpayer Advocate Office at (410) 962-2082.

I advocate on behalf of tax reform every chance I get – and the President has called his commission, but has really put the issue on the back burner.

Our tax code is outrageously complex, and it has only become more so under the Bush Administration. The code and regulations have grown by more than 10,000 pages over the last four years.

I argue that a tax system that is more simple, more fair and more efficient is better for economic growth and better for the average American. Tax reform and simplification should have the goal of making compliance simpler for every taxpayer as well as for the administration of taxes.

I believe several proposals should be part of this effort. For example, we must address the Middle-Class Time-Bomb – the Alternative Minimum Tax. We must move toward a "return-free" income tax system, we must simplify tax rules for average working Americans and small businesses, and we must get serious about stopping individuals and corporations from cheating the system

I'm working to reform the tax system and implement many overdue, sensible changes that would provide relief from needless burden and make our tax system simpler, fairer and more efficient.