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Simplification of Taxes

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Simplification of Taxes

After the maddening experience of filing 1943 Federal Income Tax Returns, every accountant realizes that if he, or she, is to retain any semblance of sanity, the time has come when talk of simplification of tax laws and forms *must* be turned into definite *action*. Every accountant, likewise, should realize that accomplishment of the desired result will be no simple task, that the matter demands the attention of all members of the accounting profession.

Representative Carlson (R) of Kansas has introduced H. J. Res. 211, providing for the creation of a non-partisan commission to simplify the national tax system. Representative Forand (D) of Rhode Island has introduced H. R. 4086, which would create a similar non-partisan commission.

In regard to those bills, the following is quoted by permission of the American Institute of Accountants from a letter sent out by its President, Victor H. Stempf, to its members and associates and to all other certified public accountants:

"The American Institute of Accountants, with the support of a number of state societies of certified public accountants, has urgently recommended a non-partisan commission as the most practicable means of bringing about early simplification of the tax laws. The two bills mentioned are generally in accord with that recommendation. Both provide for representation of the accounting profession. The two Congressmen are members of the House Ways and Means Committee. They represent both major parties. Clearly there is strong support in Congress for the Institute's proposal.

"However, Congress at the moment is absorbed with the immediate problem of simplification of the individual income tax. After this job is finished, the fate of the proposed non-partisan commission to undertake complete revision of the tax system depends primarily on the public support for the idea. It is necessary that large numbers of businessmen, as well as accountants, express a desire for such a commission, if it is to become a reality. I urge you, therefore, to bring the matter to the attention of your clients and suggest that they write their representatives in Congress. If you have not already done so, please write your own Congressmen also.

"In writing Congressmen, reference should be made to the two bills cited above as indicating the nature of our proposal and the bi-partisan support it has received. If the idea of a non-partisan commission gains favor, the Congressional leaders will probably draft a new bill, combining the preferred features of those already introduced. The thing to do now is to show the support for the idea.

"As I have said before, mere amendment of the present tax law will not suffice. A complete overhauling of the system is necessary. There is at present no body with sufficient authority, sufficient freedom from other responsibilities, and sufficient representation of varied viewpoints, to undertake the project with any prospect of success. A non-partisan commission created by Congress could do the job.

"This letter is addressed to other certified public accountants, as well as members of the Institute, in the belief that the entire accounting profession will wish a part in this undertaking, which offers us an unusual opportunity to render our country a great service.

"*Please act now*, and let us know what you do. Particularly, we want to know of replies you receive from Congressmen and Senators."

Through their Joint Legislative Committee, of which Mrs. Hazel J. Skog, Spokane, Washington, is chairman, AWSCPA and ASWA have separately addressed the Chairman of the Ways and Means Committee in regard to the necessity of simplification of our income tax structure, expressing the opinion that further amendments to the present patchwork of income tax laws would only add to the complexity of existing problems, urging that Congress establish a non-partisan commission and adding that the two above mentioned bills indicate the nature of the societies proposal.

It can't be urged too strongly that all women accountants individually, in cooperation with the two societies and with the American Institute, address their Congressmen and Senators on the subject, referring replies received to

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