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PRESIDENT'S ADVISORY
BOARD
ON FEDERAL TAX REFORM

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The President's Advisory Panel on Federal Tax Reform
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Response to request for comments by the Federal Tax Reform Panel
on Feb. 16, 2005

Individual Submission to Federal Tax Reform Panel

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The President's Advisory Panel on Federal Tax Reform
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Mr. Chairman

Thanks for opening the door for input from citizens. I am very much concerned that many members of your panel have such a vested interest in the status quo and the current tax code, along with some very obvious conflicts of interests, that their minds are closed to any meaningful changes, let alone significant reform. The comments of Mr. Goldberg in the opening session, for example, stating a national sales tax was **"impossible. it would be a waste of time to even consider it"**, reveals that his interest is in protecting the multi-million dollar business he has built around the tax code. Also, I'm sure that Mr. Rossotti, due to his past and present occupations, comes up short on the fair-mindedness of the study!

I have paid into this system for some 45 years and can only reflect my experiences and observations. I have to believe my parents' and grandparents' generation had been blindly trustful of their representatives in government and have been deceived with regard to the income tax systems. Only since the Freedom of Information Act, the truth behind the income tax system evolution has become available.

Although you are challenged to address the tax system, I believe and I'm sure you realize the real problem is that government spending has gotten out of control. If we were to adhere to Constitutional principals, (which I believe we should), the federal government would not be spending trillions of dollars annually. This is the major issue. If we had only supported government programs, in accordance with the US Constitution, taxation would not be the problem that it has become. If the federal budget was modest and in compliance with the Constitution, I imagine any tax system would work and be acceptable to most people. It has been reported that we could easily run the federal government performing its constitutional functions with revenues from non-IRS sources.

1. Headaches, unnecessary complexity, and burdens that taxpayers - both individuals and businesses - face because of the existing system.

Every financial decision a person makes today is tested against the tax code, looking for some loophole which would provide a tax break. How counterproductive we've become, giving rise to a multi-billion dollar tax compliance industry. The IRS is intrusive beyond Orwellian imagination and communication with the service has become impossible. It maintains files on citizens which are invasive to one's privacy and contains erroneous and fictitious information and data which alleges ones situation. When asked simple questions about tax compliance, one receives

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warnings assuming you are a criminal, having to prove one's innocence of inferred wrongdoings.

2. Aspects of the tax system that are unfair.

The people earning the most money and spending the most money probably are paying a disproportionate share of the taxes. The complexities and loopholes result in the folks who earn the most are paying the least,

3. Specific examples of how the tax code distorts important business or personal decisions.

People find themselves engaged in all kinds of creative work to avoid taxes, from forming entities and tax shelters which are favored by some special interests and avoid taxes. Again, how non-productive! Today, I believe citizens are paying more in taxes than for food, shelter, clothing, entertainment, transportation, and all other costs of living combined, as a result of the tax system.

People have become enslaved to the tax code. A fraudulent tax code and an intrusive IRS and resulting tax burden is the reason both parents in a family are working. The children fend for themselves and are being brought up in day care centers or being supervised by television sets.

4. Goals that the Panel should try to achieve as it evaluates the existing tax system and recommends options for reform.

Whatever your recommendations will be, Constitutional principles must apply, and any resulting tax recommendations must reflect a **fully apportioned, direct tax** of all people. Any tax system **MUST** be in accordance with the US Constitution. If that is not in the cards, then change the US Constitution. Why the charade of pretending to uphold the Constitution if every elected and appointed official has no intention? Our founders fought a war for independence over grievances far less threatening to individual freedom and self government than we face today, and it's time we take our country back.

You and the panel have an exciting challenge and opportunity to correct a major wrong inflicted on this country back in 1913. You have the opportunity to be patriots, just like our founding fathers, if you step up and do the right thing and get rid of this most fraudulent, most intrusive, most burdensome, most painful, and most oppressive tax. End the income tax system and close down the IRS.

Sincerely,

Glenn R. Tanis

