

To Whom It May Concern:

I have spent my entire professional career as a financial statement auditor. While I do not prepare tax returns (other than my own) after observing the work of my colleagues for almost 30 years I have a few observations:

- 1) The amount of time and expense to read and implement the IRC and regulations is insane – and then it changes the following year. I don't think humanity could come up w/ a more inefficient process if it tried. I realize the Congress will never give up its ability to massage and tweak tax law to accomplish various goals (some worthy, others not) but it should. The Country would be better off if we adopted a national sales tax where the only issues for Congress are the rates and exclusions. We spend way too much time (the taxpayers, those in Congress and IRS) over how to comply with, change and enforce the tax code, respectively.
- 2) The IRS is without a doubt the most overstaffed, underperforming agency we have. They are simply out of control. If we eliminate the IRS as we know it, that alone would save billions annually and then we would save billions more by eliminated the IRC as we know it.
- 3) Assuming we do not eliminate the IRS or IRC, my suggestion would be to adopt a flat tax rate while doing away w/ most (or even all – which is basically what a sales tax is but on income rather than purchases) deductions. We need to get away from spending so much time trying to minimize tax through the use of CPA's and tax attorneys and get everyone focused on running their company – what an incredible waste of time we spend every year just on tax compliance. If you think about it, filling our tax returns does not add any value to a business or the economy – it raises money for the government but does not add any value. Tax compliance, as we currently know it, is a huge drain on the economy.

The overall purpose of the IRC is to raise funds to run the government (the social engineering that goes on can be accomplished by other means – and we should probably leave more of that for the states anyway) – a national sales tax or flat tax accomplishes the goal much more efficiently. Many will tell you that tax law has to be complicated to be fair – and many of those saying that are CPA's and tax attorneys. Raising money to fund the government does not have to be complicated – Congress just needs to be willing to relinquish control over the minutia and focus on bigger issues like immigration, national security and infrastructure. Thank you.

Daniel R. Sandstrom, CPA
Chapin, Owen & Sandstrom, P.A.
3901 National Drive, Suite 260
Burtonsville, Maryland 20866-1189
T: [REDACTED] F: [REDACTED]