



**April 14, 2015**

**Distinguished members of the Senate Finance Committee:**

The Taxpayers Protection Alliance (TPA), representing millions of taxpayers nationwide, submits the following comments as you consider how best to institute individual tax reform into any comprehensive overhaul of the current tax code.

Comprehensive tax reform is one of the most important things that Washington can do right now for the American people and the U.S. economy. Right now, as people from all over the country are filing their taxes at the last minute it is in your power to do something to make sure that the tax system in the United States can work for the taxpayer, and not against them.

Individual tax reform will be the key to any overhaul of the tax code and can be a boon to working families who have struggled to comply with a tax system so complex that it takes billions of hours and dollars annually to comply.

One of the biggest problems with the tax code today that has plagued individuals and married couples is the sheer complexity of the code. The massive amounts of rules and regulations that have become a part of the tax code over time have made it both timely and costly for taxpayers to file their returns each year. The tax code is long and complex:

- The current tax code has 3.95 million words. To put that in perspective, the novel War and Peace has 544,000 words.
- A 2014 [report](#) from The Tax Foundation revealed that individual filers spend 1.35 billion hours and \$20 billion on tax compliance annually.
- A [study](#) released last week from the National Taxpayers Union Foundation showed that "compliance with the federal income tax cost the economy \$233.8 billion in productivity last year."

Washington has failed to act on making the tax code simpler for working families, the tax code has continued to grow and become a behemoth over time. Congressman Mac Thornberry (R-Texas) recently noted [that](#), "There has been no major tax simplification passed by Congress since 1986, but since that time, over 14,400 amendments have been made to the tax code."

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The evidence of the need for a comprehensive overhaul of the tax code is very clear but not only does it come from reports and statistics, it comes from everyday taxpayers [who can tell you themselves](#) that the tax code is broken and it's hurting them and the economy. TPA recently talked to average folks here in Washington, D.C. and what they had to say is very important for Congress to hear, especially at a time when April 15<sup>th</sup> is upon us and elected officials are asking the public for their thoughts on tax reform. This simple exercise of asking people what they thought about tax reform was revealing in that it showed the desire for a simpler code that works for taxpayers, and not against them.

Recently, Senators Marco Rubio (R-Fl.) and Mike Lee (R-Utah) released [their plan for comprehensive tax reform](#), the Economic Growth And Family Fairness Tax Reform Plan, or as it is becoming known as, the Rubio-Lee plan. This is a plan that [TPA has praised](#) and believe provides a path forward to meaningful tax reform that will benefit individuals and the economy overall. The plan cuts rates for individuals to pre-Obama levels and puts forth a simple two-bracket system for individuals and married couples.

The plan would also eliminate the death tax, something that is long overdue and would help future generations share in the success that their families have spent a lifetime building. The plan helps to simplify the tax code and makes it easier for taxpayers to file each year, while at the same time providing an economic boost by encouraging investment in America through other reforms.

Americans from all walks of life and political leanings are ready for real tax reform. For the past 29 years, instead of seeing more done on tax reform to simplify the code we have seen the opposite, a massive expansion of rules and regulations that have cost the taxpayers time and money and have ultimately contributed to a loss in productivity for the overall economy. TPA urges Washington to use this moment on comprehensive tax reform to simplify the code and listen to what individuals are saying about the best way forward on tax reform.



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President