

TAX HISTORY

The Blind, the Illiterate, and Members of Congress

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Tim Pawlenty, former Minnesota governor and current Republican White House hopeful, thinks members of Congress should be forced to do their own taxes. “I’d like every one of those individuals to have to do their own taxes every year,” he said during a recent television appearance. “And live with the mindless burdens we visit on the American people every year.”

People seem to like this idea. “Watching our elected representatives take on the challenge, broken pencils and all, could make for some entertaining moments — a kind of reality TV meets C-Span,” observed John Schwartz in *The New York Times*. Alex Wood-Doughty, writing on the Tax Foundation’s tax policy blog, was inclined to agree. “Maybe it requires Congressmen feeling the pain of everyday people to get meaningful tax reform,” he said.

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Pawlenty’s idea would certainly force a break with common practice. In a survey conducted last year, *The Hill* newspaper could find only one lawmaker who did his own returns: Sen. Michael B. Enzi, R-Wyo. Presumably, the rest of our cautious solons sought help from accountants or software programs — just like the other 89 percent of us, according to figures from the Tax Policy Center.

If you’re offended by the unwillingness of lawmakers to complete their own returns, consider this: Until at least 1994, the IRS did it for them. For decades, the agency provided lawmakers with special, VIP help in completing their returns. Every February, special tax-season assistance centers would spring up in the House and Senate office buildings. Confused lawmakers and their staffs could then wander through the door and get an IRS employee to fill in all the blanks.

To be fair, the IRS provided a similar service to not-so-important taxpayers, too. In 1981, for instance, the agency helped 275,000 individuals fill



Courtesy of the Library of Congress

Lawmakers have been struggling with tax forms since the income tax debuted in 1913. Here, Sen. Pat McCarran struggled to complete his tax return in 1940.

out their tax forms.¹ But the next year, budget cuts prompted the IRS to curtail that assistance. “The whole idea was to get taxpayers used to preparing their own returns, by giving them some help to get started,” one former IRS employee told *Tax Notes* at the time. “But taxpayers took advantage of the program and flooded IRS offices even though they could have filled out their returns themselves. Now, they’ll have to pay a tax return preparer \$25 or \$50 for the same help — and they’re sure to scream.”²

Scream they did, especially when it came to light that some people were still getting help. Moved by a mixture of compassion and pragmatism, IRS officials promised to continue assistance for “the blind, the illiterate, and members of Congress.” (Query: Is that three groups or just one?)

Critics of the new policy were legion. “As I understand it, they will give aid to the blind and to congressmen,” complained Jay Angoff, a lawyer with the Ralph Nader-affiliated Tax Reform Research Group. “That is consistent with Reagan tax policy.”³

According to a story by United Press International, the IRS originally planned on cutting off

¹David T. Cook, “Ax at IRS Means Business for Private Tax Services,” *The Christian Science Monitor*, Feb. 2, 1982, p. 10.

²“Free IRS Tax Return Preparation Ends,” *Tax Notes*, Dec. 14, 1981, p. 1479.

³See *supra* note 1.

Congress, too. After a chorus of complaints from lawmakers in both parties — and Vice President George H.W. Bush — it reconsidered its tough stance and agreed to keep the Capitol centers open.⁴

But then, after a flurry of press reports, House and Senate leaders asked the agency to curtail the assistance after all. “We see no reason why we should receive preferential treatment in return preparation,” wrote House Ways and Means Committee Chair Dan Rostenkowski and Senate Finance Committee Chair Bob Dole in a joint letter to the IRS commissioner, Roscoe L. Egger Jr. A Dole aide was even more candid. “It’s embarrassing; we don’t need this,” the aide told the Associated Press.⁵

The two IRS offices on Capitol Hill remained open through the end of the 1982 filing season, but the agency agreed to provide only “self-help” assistance and group instruction, rather than line-by-line form counseling.⁶

Such tough love proved temporary, however, and by the late 1980s, the IRS was again operating special tax-season offices on Capitol Hill.⁷ In the early 1990s, a series of press reports brought new attention to the practice — and more than a few snide comments. “Even as perks such as bounce-free checking at the House Bank and a masseur in the House gym disappear, membership still has its privileges,” noted an article in the *Baltimore Sun*, “and this one comes in handy.”⁸

Theoretically, the Capitol assistance centers were open to anyone, but no one seemed eager to let the public know. In a letter to members of the Senate, the chamber’s sergeant-at-arms said IRS officials were available “to assist members and staff in filing their 1992 federal income tax returns.”⁹

Predictably, editorial comment on the IRS assistance was scathing. *The Christian Science Monitor* felt moved to ask a few questions of the lucky lawmakers. “First, why should my tax dollars go to VIP help as you fill out your tax form?” the paper asked. “And second, if you need assistance to

⁴“IRS Quits Filling Out Tax Forms,” *Chicago Tribune*, Jan. 26, 1982, p. 1.

⁵“IRS Won’t Fill Out Tax Forms for Senators, Representatives,” *Los Angeles Times*, Feb. 18, 1982, p. A2.

⁶Denis Gulino, “IRS, in Busiest Season, Has More to Worry About Than Returns,” *The Washington Post*, Apr. 5, 1982, p. WB22.

⁷Larry King and Jean Heller, “Perks Ease Burden of Holding Office,” *St. Petersburg Times*, Jan. 8, 1989, p. 1A.

⁸Nelson Schwartz, “On Capitol Hill, Tax Assistance Is at Your Doorstep,” *The Baltimore Sun*, Apr. 14, 1993, available at <http://bit.ly/fidgit>.

⁹*Id.*

understand the tax laws you have enacted, why don't you help all taxpayers by legislating a simpler system?"¹⁰

Apparently, such questions were haunting some members of Congress, too. In early 1994, Rep. Dean Gallo and 35 of his Republican and Democratic colleagues asked House Speaker Tom Foley to close the temporary IRS office operating on the fourth floor of the Cannon House Office Building. "It is especially ironic that those who write the nation's tax laws should require the full-time assistance of an IRS specialist to comply with the very laws they have enacted," Gallo and his colleagues wrote. "I am sure this irony is not lost on any of our constituents who struggle every year to comply with the tax code."¹¹

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Foley sent the IRS agents packing, but according to news reports, a similar office on the Senate side of the Capitol remained open. "The office on the House side has been closed at the request of the sergeant-at-arms of the House," said Dom LaPonzia, a spokesman for the IRS Baltimore District Office. "We have received no such request from Senate officials, so it remains open."¹² LaPonzia also told the Scripps Howard News Service that similar offices had been operating on Capitol Hill since at least the 1960s.

At some point — possibly after the 1994 episode — the IRS stopped the hand-holding and closed its Capitol convenience centers for good. An IRS spokesperson was unable to confirm exactly when the VIP treatment ended, but he said it was discontinued some time ago.

Thank goodness for small miracles. ■

¹⁰"Taxing Times," *The Christian Science Monitor*, Mar. 22, 1993, p. 20.

¹¹Lee Bowman, "Complaints Force IRS to Close Tax Center on Capitol Hill," *Deseret News*, Feb. 6, 1994, available at <http://bit.ly/fPDT1d>.

¹²*Id.*