

Written by Sen. Charles Grassley
Friday, 13 December 2013 16:12

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Q: Will new leadership at the IRS fix the agency's recent problems?

A: As the tax collector-in-chief for the federal treasury, the Internal Revenue Service and its commissioner bear a Herculean task to administer and enforce a tax code blanketing a nation of 300-plus million citizens. Regrettably, the agency's efforts to uphold the public trust have fallen far short of heroism by any definition. Considering its core mission is to serve the taxpaying public, the beleaguered agency has substantial fence-mending to tend to after a number of self-inflicted scandals. These include the flagrant misuse of tax dollars for lavish conferences and repressive targeting of taxpayers during the 2010 and 2012 election cycles. That extra scrutiny was directed towards groups seeking tax-exempt status and whose political views primarily differed from the current administration. Now the IRS has proposed new rules that would impose new restrictions on political speech by these same tax-exempt social welfare organizations, while providing an exemption for tax-exempt labor unions. The proposal ought to raise a red flag to all those interested in engaging and educating the public about elections. Throughout my decades of public service, I have worked to foster greater participation among the electorate, not less. The next commissioner of the IRS should not allow the agency to undermine constitutional principles of free speech and civic engagement.

With its thicket of tax laws, rules and regulations covering individuals, households, businesses, non-profit charities and tax-exempt organizations, the federal agency by any measure has a tall order to fill. Unfortunately, the IRS has flunked fundamental metrics of accountability and transparency. In an era of federal deficits lined up as far as the eye can see, the IRS must work effectively to help close the fiscal gap through principles of good governance, sound stewardship of tax dollars and faithful execution of collecting taxes owed. Due to its spate of scandals, the IRS now also must work to close the credibility gap with the taxpaying public.

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Our system of voluntary compliance depends upon it. During a recent congressional hearing held to vet the next IRS Commissioner, I used the opportunity to get the nominee's views and demeanor on the public record. As we've learned from the botched rollout of the *Affordable Care Act*, style and substance matter. It's critical to have a leader at the helm who will take a hands-on approach to trouble-shoot and address problems, not a feigned hands-off approach that believes ignorance somehow will whitewash incompetence. As a senior lawmaker on the tax-writing Senate Finance Committee, I will continue making good use of my constitutional oversight authority to hold the IRS accountable. Considering our current fiscal challenges and the IRS' expansive new role to implement and enforce the *Affordable Care Act*, the IRS can expect regular check-ups from this U.S. Senator to restore integrity and service to the Internal Revenue Service.

Q: What issues did you raise at the nomination hearing?

A: For starters, I wanted to clear the air about a common misconception in Washington, D.C. That is the mistaken notion that Washington knows best. The *Affordable Care Act* provides a perfect illustration of this misguided belief. The President's health care law redirects one-sixth of the U.S. economy and assigns vast new responsibilities to an already bloated federal bureaucracy. As we witnessed on Oct. 1, the Department of Health and Human Services (HHS) exposed embarrassing incompetence after toiling for three and a half and spending hundreds of millions of tax dollars to create an infamously flawed website. And not yet so visible to the public's eye is that the IRS will play a central role in administering the new health care law, such as issuing refundable tax credits to insurers that would offset the costs of insurance premiums and administering the employer and individual mandates and penalties. Already the IRS has delayed for one year the employer mandate and reporting requirements for insurers and employers. The IRS must still issue these regulations and install reliable software systems to determine eligibility and compliance. In addition, the IRS confronts notorious challenges rooting out waste, fraud and abuse in improper payments under the Earned Income Tax Credit program. In fact, the EITC improper payment rate has exceeded 20 percent for the last decade. The *Affordable Care Act* has created yet another federal spigot from which to siphon tax dollars. That's why it's even more important for the next IRS commissioner to welcome as many partners to the policy and enforcement table as possible. Whistleblowers and private debt collection companies offer very useful tools to add to the IRS arsenal to collect taxes that are owed and to fight waste, fraud and abuse. The IRS has been slow to take advantage of whistleblowers who highlight tax cheating, to my disappointment as the author of beefed-up whistleblower incentives. Considering the IRS is taking on more responsibilities than ever before, the Commissioner of Internal Revenue needs all the help he can get.

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