

BOB DOLE  
ST DISTRICT, KANSAS  
NON HOUSE OFFICE BUILDING  
AREA CODE 202  
225-2715  
COMMITTEES:  
AGRICULTURE  
VERNMENT OPERATIONS  
DISTRICT OFFICE:  
10 FEDERAL BUILDING  
CHINSON, KANSAS 67501

**Congress of the United States**  
**House of Representatives**  
**Washington, D.C. 20515**

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WASHINGTON, D. C.  
OCTOBER 22, 1966

FOR RELEASE THURSDAY  
OCTOBER 27, 1966

Congressman Bob Dole (R-Kans) has written to Sheldon S. Cohen, Commissioner of Internal Revenue, Department of the Treasury, suggesting changes in proposed tax regulations with reference to deductions by teachers of certain expenses.

Congressman Dole stated that "on July 7, 1966, the Internal Revenue Service proposed regulations which were, in effect, discriminatory. Thereafter, a great number of Congressmen, and other interested parties, protested, and as a result, the Revenue Service withdrew its proposed regulation on October 1, 1966, and issued a revised proposal. The revised proposal, in many aspects, is an improvement over the July 7 regulations, but in my opinion, further changes should be made." The text of my letter to Commissioner Cohen is as follows:

Dear Commissioner Cohen:

I understand that the new proposed IRS regulations concerning the deduction of educational expenses as printed in the Federal Register for October 1, 1966, are the latest effort of IRS to meet the conditions which have caused considerable confusion, especially to members of the teaching profession.

The October 1 proposed regulations are far superior, of course, to those proposed in the July 7, 1966, Federal Register. However, I wish to urge further consideration for inclusion of additional features in these latest proposals as follows:

1. Elimination of such language as permits subjective judgments on the part of IRS agents in dealing with individual taxpayers. The regulations should be phrased in such language that the taxpayer cannot be subjected to whimsical interpretations based on the attitude of the IRS agent who may review his returns.
2. The discrimination against a teacher who, while presently employed as a teacher, has not yet earned the Bachelor's Degree should be eliminated. The authority to decide who is or who is not qualified for employment as a teacher is clearly not a matter for decision at the federal level, certainly not by IRS officials. The determination of the right to teach is made by the State or institution of higher education in which the teacher is employed, not the federal government. The regulation as written is a matter, intentional or not, of an invasion of the State's right to control education.
3. The new regulations are indefinite as to the types of educational expenses which are deductible. It seems reasonable that these should be specifically enumerated to include tuition, books, fees, supplies, materials, and traveling expenses. Such specific provision again would assist the taxpayer in knowing clearly just what items are deductible. As presently written, the regulations seem to leave this matter to the discretion of the IRS agent.
4. The right to deduct expenses incurred for education which may qualify a teacher to move into a principalship should be retained by the teacher.

(OVER)

Congress of the United States  
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-2-

Principals are considered part of the instructional faculty in most schools. Also, while a teacher may take courses leading to qualification as a principal, these same courses may well be those which improve the taxpayers' competence as a teacher. The practice of IRS agents of analyzing college transcripts and deciding which courses are deductible and which are not is the basis of much of the understandable discontent of teachers with the present procedure.

I hope, before final regulations are adopted, that the improvements herein suggested may be included.

Sincerely yours,

BOB DOLE  
Member of Congress