

BOB DOLE
1ST DISTRICT, KANSAS
243 CANNON HOUSE OFFICE BUILDING
AREA CODE 202
225-2715
COMMITTEES:
AGRICULTURE
GOVERNMENT OPERATIONS
DISTRICT OFFICE:
210 FEDERAL BUILDING
HUTCHINSON, KANSAS 67501

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

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WASHINGTON, D.C.
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CONGRESSMAN BOB DOLE PROPOSES BILL
TO ASSURE FAIRNESS IN TAXATION DISPUTES

Washington - Congressman Bob Dole (R-Kan) has introduced legislation to establish a Small Tax Court to assure the average taxpayer of fairness in any dealings with the Internal Revenue Service.

"Our court system should serve as arbiter in disputes between the Internal Revenue Service and any taxpayer," Congressman Dole said. "It is not always fair that the executive agency serving as collector of taxes also serves as final judge as to what taxes are actually due."

Under provisions of the bill any taxpayer involved with the Internal Revenue Service in a dispute over taxes due in any amount up to \$2500 could appeal to the new Small Tax Court which would be a division of the Tax Court of the United States.

"Millions of Americans each year are confronted by the Internal Revenue Service with claims for taxes due," Dole said. "Many, or even most, of these claims are big enough to hurt the taxpayer but not large enough to justify the great expense involved in long, drawn-out litigation."

"The taxpayer in this kind of situation generally has no alternative but to accept the judgment of the Internal Revenue Service officials," Dole added.

Dole added that the Tax Court was created 40 years ago when federal income taxes were not assessed at all against persons who had less than \$5000 income. The Court was not established for the small taxpayer.

"Now we have a different situation," he said. "The average citizen needs to be able to obtain an impartial review of a tax dispute without the heavy expense and legal involvement of a court case."