

TAXATION SECTION



The District of Columbia Bar

D R A F T - 11/28/94

Pauline A. Schneider
D.C. Bar President

Robert N. Weiner
D.C. Bar President-Elect

Katherine A. Mazzaferri
D.C. Bar Executive Director

Steering Committee:

David Lake, Jr., cochair
Patricia G. Lewis, cochair
Glenn R. Carrington
Stephen J. Csontos
Roderick A. DeArment
Suzanne Ross McDowell
Celia A. Roady
Blake D. Rubin
Richard C. Stark

Theodore L. Garrett
Chair, Council on Sections

Daniel F. Attridge
Vice Chair, Council on Sections

Marilyn Mohrman-Gillis
Board of Governors Liaison

Carol Ann Cunningham
Sections Manager

Committees:

Corporation Tax
Employee Benefits
Estate Planning
Exempt Organizations
International Tax
Pass-Through Entities and Real Estate
State and Local Taxes
Tax Audits and Litigation

[To All Members of the Senate Finance Committee]

Dear:

We are writing on behalf of the District of Columbia Bar Section on Taxation to urge you to take all steps necessary to enact at least the technical correction provisions of H.R. 3419, the Tax Simplification and Technical Corrections Act of 1993, prior to the final adjournment of the 103rd Congress.

As tax professionals, we believe it is vital to enact promptly legislation to correct obvious technical errors to facilitate effective functioning of the tax system. Otherwise both taxpayers and the IRS face unnecessary dilemmas as to how to comply with an obviously defective statute. This problem is not new. We are enclosing an article from 1988 describing an effort to get a commitment from the Treasury Department to administer the tax law as if the provisions of an earlier proposed technical corrections bill had been enacted. We do not favor this approach. Rather we think the tax-writing committees should give this "good government" bill a higher priority. Technical corrections legislation should not be left to drift as a disposable appendage to other tax bills. Since technical corrections bills involve no revenue loss, there is no budgetary impediment to enacting the technical correction portion of H.R. 3419, which has been pending in the Senate since last May.

We recognize that time is extremely limited in the post election session. Nevertheless, we expect that some unanimous consent items other than the GATT implementing legislation will be enacted by the Senate and we urge that the effort be made by the Senate Finance Committee to make technical corrections legislation one of the unanimous consent items.

We appreciate your consideration of this matter.

Sincerely,

Patricia G. Lewis
F. David Lake, Jr.
Co-Chairs

The views expressed herein represent only those of the Section of Taxation of the District of Columbia Bar and do not represent those of the District of Columbia Bar or its Board of Governors.

The comments expressed have been approved by the Steering Committee of the Section of Taxation of the District of Columbia Bar, which Section has approximately 1,500 members. The Steering Committee of the Section of Taxation is co-chaired by Patricia G. Lewis and F. David Lake, Jr. The principal author of this letter is Roderick A. DeArment, the co-chair of the Section's Task Force.