Collection and Administration

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Collection and Administration

It is now actually proposed to place a tax on incomes! . . . It is a vile, Jacobin, jumped up Jack-in-office piece of impertinence — is a true Britton to have no privacy? Are the fruits of his labour and toil to be picked over, farthing by farthing, by the pimply minions of Bureaucracy?

— John Knyveton

It's income tax time again, Americans: time to gather up those receipts, get out those tax forms, sharpen up that pencil, and stab yourself in the aorta.

— Dave Barry

The only time most straight men get anal stimulation is during a physical exam. Then and at tax time.

— Paul Joannides

Two years ago it was impossible to get through on the phone to the IRS. Now it's just hard to get through. That's progress.

— Charles O. Rossotti

It's tax time. I know this because I'm staring at documents that make no sense to me, no matter how many beers I drink.

— Dave Barry

This [*i.e.*, preparing my tax return] is too difficult for a mathematician. It takes a philosopher.

— Albert Einstein

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Nuclear physics is much easier than tax law. It's rational and always works the same way.

— Jerold Rochwald

It's often said that the Middle East peace process is very complicated. That's not exactly true. The tax treaty between Canada and the United States: That's complicated. The federal-state tax treatment of undistributed timber royalties alone is enough to crack the jaw. But nobody is detonating bombs over Canada-U.S. timber taxes.

— David Frum

The income tax has spawned an intrusive bureaucracy, creating so much complexity and red tape that millions of ordinary citizens have to go get some accountant to fill out the forms for them — and then sign under penalty of perjury that it was done right. If you knew how to do it right, you wouldn't have to go to somebody else to have it done, would you?

— Thomas Sowell

I don't care anymore whether I pay more taxes or less taxes, as long as I don't have to understand it.

— Bob Thaves
("Frank & Ernest")

Every time the government changes things, [my tax return preparation] business does increase. Every year a few more people throw up their hands and say "I can't prepare my return any more."

— Henry Bloch

I have long been concerned that a basic high school or college education does not teach someone how to fill out a tax return. This seems to me to be a basic life skill that should be taught somewhere. We provide sex education, drug education, and harassment education . . . but no tax education.

— Terence Floyd Cuff

[Preparing a tax return is] not a mechanical process. . . . You're interpreting, you're giving advice . . . you're even a psychiatrist, to some degree.

— William Stevenson

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Convenience of payment is important in helping to ensure compliance with the tax system. The more difficult a tax is to pay the more likely that it will not be paid.

— Tax Division of the American
Institute of Certified Public Accountants

If the Lord had meant us to pay income taxes, he'd have made us smart enough to prepare the return.

— Kirk Kirkpatrick

The tax which each individual is bound to pay ought to be certain, and not arbitrary. The time of payment, the manner of payment, the quantity to be paid, ought all to be clear and plain to the contributor, and to every other person, so that the tax payer is not put in the power of the tax gatherer.

— Adam Smith

The Pharisee stood and prayed thus to himself, "God, I thank thee that I am not like other men, extortioners, unjust, adulterers, or even like this tax collector."

— *New Testament*

You can have a Lord, you can have a King, but the man to fear is the tax collector.

— Anonymous Citizen of Lagash,
a city-state that existed approximately
6,000 years ago in what is now Iraq

[T]he phrase "beating it out of you" comes from ancient Egypt where if you could not pay your taxes, you could go to the priests, who were the civil servants of the pharaohs, and they would give you a beating proportionate to the taxes that you owed and could not pay.

— David Cay Johnston

The Spanish used to burn people they didn't like. In England they once cut off your ears for stealing a penny. Russia had the whip. But for sheer ingenuity in instruments of torture, America wins again. We refer to income tax Form 1040.

— Announcer on *Fibber McGee and Molly* radio series

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Beware of strong drink. It can make you shoot at tax collectors . . . and miss.

— Robert A. Heinlein
(*The Notebooks of Lazarus Long*)

If you make any money, the government shoves you in the creek once a year with it in your pockets, and all that don't get wet you can keep.

— Will Rogers

Love will find you when you least expect it. Which makes it more like the IRS than we think.

— Jeff MacNelly
("Shoe")

[I]f the IRS took 100 taxpayers at random and sent each an incorrect notice that they owed an extra $92.35 in taxes and interest, more than two-thirds would probably just send in a check without investigating further.

— George Guttman

The income tax allows the government to confiscate the wealth of its citizens. The curse of the withholding tax is that it allows the government to commit this crime systematically, effortlessly, painlessly, and benevolently.

— Laurence M. Vance

In connection with the payment of taxes due, no person shall fear that he will suffer, at the hand of perverse and enraged judges, imprisonment, lashes of leaded whips, weights, or any other tortures devised by the arrogance of judges. Prisons are for criminals . . . . In accordance with this law, taxpayers shall proceed with security.

— Constantine

The IRS fully recognizes its potential for instilling fear, and quite deliberately uses intimidation tactics to make us more docile and unquestioning taxpayers.

— Vernon K. Jacobs

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The tax agencies have no right to terrorize business . . . .

— Vladimir Putin

Amos: After all, with millions of people paying taxes, the government has got to work like a machine.

Andy: Oh, they work like a machine, all right — a vacuum cleaner.

— Scene from *Amos and Andy* radio series

Why do you think we [IRS enforcement agents] go after the little guys? They can't fight back.

— Anonymous IRS Lawyer

To meet revenue needs, the tax collection process has focused on easily measured sources of income, leaving many transactions either partially taxed or untaxed.

— Ralph B. Tower

If the IRS used only the maximization of yield approach, it would meet its goals of using its resources most effectively to yield the most revenue. The purpose, however, of the audit program, is not to produce the greatest revenue but to produce the greatest level of voluntary compliance . . .

— IRS Commissioner's Advisory Group Study (1978)

Now, we would like to think that there is no such thing as left-wing or right-wing tax enforcement, but there is.

— Lee A. Sheppard

Most voters would rather have their purse or wallet stolen than be audited by the IRS.

— Frank Luntz

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[The Head of the Internal Revenue Service] points out that when we sign our tax returns, we are in effect taking a legal oath. ''This means,'' he sternly reminds us, ''that the information you provide must meet the same standard of truth and accuracy that President Clinton met when he testified under oath about alleged acts of internship with Monica Lewinsky.'' For example, if you have three dependents, when you fill in the box that says ''Number of Dependents,'' the following answers would meet the Clinton Accuracy Standard:

''Three.''

''Four.''

''Around twenty-seven.''

''I don't recall.''

''It depends what you mean by 'dependent.'''

— Dave Barry

The taxpayer-rights provisions of the Internal Revenue Code are like the civil-rights provisions of the former Soviet Union's constitution. On paper, they tell a wonderful story. In practice, for many taxpayers there is no effective protection against government abuse.

— Bob Kamman

The time has come when an honest man can't take an honest drink without having a gang of revenue officers after him.

— Zebulon Vance

We [Internal Revenue Service employees] are not the bosses of taxpayers; they are ours.

— T. Coleman Andrews

One of the underlying problems is that too many of us think that tax policy is made at the National Office in Washington. The real tax policy is made by that auditing agent who is sitting in your client's office. He can miss issues that are screaming, or he can dig in on absurd issues, but it can be very expensive to get him back on the right track.

— Terence Floyd Cuff

The reality, as you must know, is that about half the IRS work force is of little use to management, either because of a lack of motivation or ability.

— Paul Streckfus

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To think that the IRS can become a modern financial services institution while administering the current income tax is to believe that you can turn a Winnebago around without taking it out of the garage.

— Michael J. Graetz

We must get rid of the IRS. It's a bureaucracy fraught with totalitarianism.

— Sonny Bono

Another way of verbally masking elite preemption of other people's decisions is to use the word ''ask'' — as in ''We are just asking everyone to pay their fair share.'' Of course governments do not ask, they *tell*. The Internal Revenue Service does not ''ask'' for contributions. It takes. It can confiscate bank accounts and other assets and it can put people behind bars for not paying.

— Thomas Sowell

Some proudly refer to our tax system as ''voluntary.'' Others cannot help but observe that voluntary systems seem to work best when backed up by mandatory withholding, mandatory reporting, and criminal sanctions.

— J. Mark Iwry

The fact is that the government, like a highwayman, says to a man: ''Your money, or your life.'' And many, if not most, taxes are paid under the compulsion of that threat.

— Lysander Spooner

You don't pay taxes — they *take* taxes.

— Chris Rock

It is difficult to imagine greater government control of a person's life than forcing the person to give half or more of his honorably earned money to the state under threat of being imprisoned.

— Dennis Prager

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Liberals love to say things like, "We're just asking everyone to pay their fair share." But government is not about asking. It is about telling. The difference is fundamental. It is the difference between making love and being raped, between working for a living and being a slave.

— Thomas Sowell

Unofficial Motto of the Internal Revenue Service: "We have what it takes to take what you have."

— Anonymous

[D]espite having an arsenal of weapons, no IRS agent has ever fired a shot at anyone.

— David Cay Johnston

Helpful Hints When Choosing a Return Preparer

- Avoid tax preparers who claim they can obtain larger refunds than other preparers.
- Avoid preparers who base their fee on a percentage of the amount of the refund.
- Use a reputable tax professional who signs your tax return and provides you with a copy for your records.

— Internal Revenue Service

A remarkable and potentially far-reaching byproduct of America's voluntary system of taxation is a tax collector that actually aspires to be popular.

— J. Mark Iwry

A tax audit should be an educational experience, in terms of learning something useful for future tax planning and when preparing future tax returns.

— Vernon K. Jacobs and Charles W. Schoeneman

Tax law complexity confounds those who want to comply, provides numerous opportunities for those who don't, and creates a dense fog that permeates the entire tax administration system making detection of non-compliance, whether accidental or intentional, exceedingly difficult.

— IRS Oversight Board

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I want to begin by saying we have had good experience with the Internal Revenue Service; it's the Internal Revenue Code that doesn't work.

— Brian Gloe

Because of the immense size and complexity of the tax system and the difficulty of measuring how effectively it is operating, its deterioration will not become totally evident until things get so bad that the cost of recovery will be immense.

— Charles O. Rossotti

Simplicity in modern taxation is a problem of basic architectural design. Present legislation is insufferably complicated and nearly unintelligible. If it is not simplified, half of the population may have to become tax lawyers and tax accountants.

— Henry C. Simons

People don't give a damn about tax reform.

— Dick Cheney

Most Americans would not tolerate a tax system that collected all the taxes it was supposed to!

— Lawrence M. Stone

[Tax] law is not what is written in the statute books. Law is what you are willing to enforce. We all get to know the tolerance allowed and the area of enforcement and will live up or down to that.

— Sheldon S. Cohen

[N]othing can be more ruinous to a state or oppressive to individuals than a partial and dilatory collection of taxes.

— Anonymous Citizen of Colonial Philadelphia

A perfect revenue law, if improperly administered or resisted by a hostile public, will soon become a practical monstrosity; but an imperfect law, if wisely administered with a reasonable public, will produce very satisfactory results.

— Aubrey R. Marrs

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I don't suppose we will ever get to the point where people are pleased to pay taxes, but we owe it to them to see that the collection is done as efficiently as possible, as courteously as possible, and always honestly.

— Lyndon B. Johnson

No other branch of the law [*i.e.*, tax law] touches human activities at so many points. It can never be made simple, but we can try to avoid making it needlessly complex.

— Robert H. Jackson

Gross inequalities may not be ignored for the sake of ease of collection.

— Owen J. Roberts

When part of the economy is informal, and untaxed, the burden falls heavily on legitimate business.

— William Lewis

[Speaking of the IRS:] Thank God they're not doing brain surgery.

— Fred Allen

All that happens is, you take your financial records to the IRS office and they put you into a tank filled with giant, stinging leeches. Many taxpayers are pleasantly surprised to find that they die within hours.

— Dave Barry

The income tax has made more liars out of the American people than golf has. Even when you make a tax form out on the level, you don't know when it's through if you are a crook or a martyr.

— Will Rogers

The IRS spends God knows how much of your tax money on these toll-free information hot lines staffed by IRS employees, whose idea of a dynamite tax tip is that you should print neatly. If you ask them a real tax question, such as how you can cheat, they're useless.

— Dave Barry

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Noncompliance breeds disrespect for the tax system. And nonpursuit of noncompliance breeds resentment toward government.

— Max Baucus

No fact speaks so well for the loyalty of the American people, and in support of their determination to pay their debts as the readiness with which they submit [in late 1865] to the payment of war taxes in times of peace.

— *The Nation* Magazine

There is untold wealth in America — especially at income tax time.

— Anonymous

An accountant once told me that the definition of fair market value for tax purposes is the value arrived at in negotiations between a willing tax lawyer and a willing revenue agent, neither of whom has ever bought or sold anything of consequence in his life.

— Paul H. Asofsky

Nothing makes a man and wife feel closer, these days, than a joint tax return.

— Gil Stern

On my income tax [Form] 1040 it says "Check this box if you are blind." I wanted to put a check mark about three inches away.

— Tom Lehrer

This year, it is important for you to know that the Internal Revenue Service now has a positive, taxpayer-friendly image. What does this mean to you, the individual taxpayer? According to [the Head of the IRS] it means you are now expected to tip: "If you're a married taxpayer filing jointly, tucking a $50 bill inside your tax return will definitely cause the IRS employee serving you to feel appreciated and be less likely to select you for the auditing procedure we call 'The Closet Full of Snakes.'"

— Dave Barry

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There was wisdom as well as wit in the cynical wag's remark that the lawyers had transformed the ancient principle of "no taxation without representation" into a doctrine of "no taxation without litigation."

— Robert H. Jackson

Any client with enough money to hire lawyers to go to court to argue about taxes is too fat a cat for juries. In good times, the regular folks don't mind that big shots pay no tax. In bad times, they mind very much.

— Lee A. Sheppard

[T]here is no constitutional right to bring frivolous suits . . . . People who wish to express displeasure with taxes must choose other forums, and there are many available.

— Frank H. Easterbrook

Few of us ever test our powers of deduction, except when filling out an income tax form.

— Laurence J. Peter

You first have to decide whether to use the short or the long form. The short form is what the Internal Revenue Service calls "simplified," which means it is designed for people who need the help of a Sears tax preparation expert to distinguish between their first and last names . . . . The IRS wants you to use the short form because it gets to keep most of your money. So unless you have pond silt for brains, you want the long form.

— Dave Barry

Next to being shot at and missed, nothing is quite as satisfying as an income tax refund.

— F.J. Raymond

The tax farmer would advance money to the monarch — the equivalent of planting his seeds — and then go about collecting it from the citizenry — the equivalent of gathering in a harvest whose ultimate value, as with all farmers, he hoped would exceed the cost of the seeds.

— Peter L. Bernstein

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It would be nice if we could all pay our taxes with a smile, but normally cash is required.

— Anonymous

As I sit in my poverty-stricken home, looking at the place where the piano used to be before I had to sell it to pay my income tax, I find myself in a thoughtful mood.

— P.G. Wodehouse

All money nowadays seems to be produced with a natural homing instinct for the Treasury.

— Prince Philip,
Duke of Edinburgh

Every child born in America can hope to grow up to enjoy tax loopholes.

— TRB
(Richard Stout)

Income taxes are the most imaginative fiction written today.

— Herman Wouk

Certain states are out-and-out aggressive. But in most, you can drive a Mack truck through the revenue department and no one will notice. They're often clueless about how to question our tax planning strategies and techniques.

— Anonymous Oil Company
Tax Director

Students of federal taxation agree that the tax system suffers from delay in getting the final word in judicial review, from retroactivity of the decision when it is obtained, and from the lack of a roundly tax-informed viewpoint of judges.

— Robert H. Jackson

If [a United States Supreme Court Justice is] in the doghouse with the Chief [Justice], he gets the crud. He gets the tax cases.

— Harry Blackmun

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A tax . . . may obstruct the industry of the people, and discourage them from applying to certain branches of business which might give maintenance and employment to great multitudes. While it obliges the people to pay, it may thus diminish, or perhaps destroy, some of the funds which might enable them more easily to do so.

— Adam Smith

I will tell you a secret, which I learned many years ago from the commissioners of the customs in London: They said, when any commodity appeared to be taxed above a moderate rate, the consequence was to lessen that branch of the revenue by one half; and one of those gentlemen pleasantly told me, that the mistake of Parliaments, on such occasions, was owing to an error in computing two and two to make four; whereas in the business of laying heavy impositions, two and two never make more than one; which happens by lessening the import, and the strong temptation of running such goods as paid high duties.

— Jonathan Swift

You don't have to be chairman of a Wall Street investment bank to grasp that higher taxes on capital lead to a lower level of investment and slower growth.

— Henry M. Paulson Jr.

Governments likely to confiscate wealth are unlikely to find much wealth to confiscate in the long run.

— Thomas Sowell

High taxes . . . frequently afford a smaller revenue to the government than what might be drawn from more moderate taxes.

— Adam Smith

The proliferation of bureaucrats and its invariable accompaniment, much heavier tax levies on the productive part of the population, are the recognizable signs, not of a great, but of a decaying society.

— William Chamberlin

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[As the Roman Empire declined] the resources of the farmers were exhausted by outrageous burdens of all taxes, the fields were abandoned, and the cultivated land reverted to waste.

— Lactantius

States with high and rising tax burdens are more likely to suffer economic decline; those with low and falling tax burdens are more likely to enjoy strong economic growth.

— Lawrence Kudlow

By the time of Diocletian, many Roman subjects were not earning enough money to pay their annual taxes. In order to meet their annual tax assessments, they were forced to sell their animals, tools, or even the land itself. Increasingly, those smaller merchants who lacked land had no alternative but to sell their own children, and sometimes even themselves, into slavery to pay their taxes. Thus more and more families were reduced to poverty.

— Jack Weatherford

If, as the rate of a particular duty is increased, the revenue yielded increases, the duty is predominantly a tax. But when the rate is increased above the point at which the yield in revenue is a maximum, it is clear that some element of penalty is present, and we finally reach a duty of prohibitive amount, whose yield is very small or non-existent. This is closely akin to a simple prohibition of production or importation, with a penalty for infraction.

— Hugh Dalton

At the beginning of the dynasty, taxation yields a large revenue from small assessments. At the end of the dynasty taxation yields a small revenue from large assessments.

— Ibn Khaldun

If you tax too high, the revenue will yield nothing.

— Ralph Waldo Emerson

It is a paradoxical truth, that tax rates are too high today, and tax revenues are too low, and the soundest way to raise the revenues in the long run is to cut the tax rates.

— John F. Kennedy

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Although the economy grows in response to tax reductions (because of higher consumption in the short run and improved incentives in the long run), it is unlikely to grow so much that lost tax revenue is completely recovered by the higher level of economic activity.

— Council of Economic Advisors (2003)

But it isn't true that cutting taxes always raises revenue, and that raising taxes always reduces revenue.

— David Wessel

To put it most simply, tax cuts do not pay for themselves; all they do is lose revenues.

— Richard Kogan

The notion that tax cuts are free or painless is flawed and misleading. Tax cuts have to be paid for with either reduced, current, or future spending or increased future taxes, relative to what would have occurred in the absence of the tax cuts.

— William G. Gale, Peter R. Orszag, and Isaac Shapiro

The high duties which have been imposed upon the importation of many different sorts of foreign goods, in order to discourage their consumption in Great Britain, have in many cases served only to encourage smuggling; and in all cases have reduced the revenue of the customs below what more moderate duties would have afforded. The saying of Dr. Swift, that in the arithmetic of the customs two and two, instead of making four, make sometimes only one, holds perfectly true with regard to such heavy duties.

— Adam Smith

There is a limit to the taxing power of the state beyond which increased rates produce decreased revenues.

— Calvin Coolidge

[U]sing tax cuts to stimulate the economy is probably a waste of time and money.

— Allan Sloan

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Any man of energy and initiative in this country can get what he wants out of life. But when initiative is crippled by legislation or by a tax system which denies him the right to receive a reasonable share of his earnings, then he will no longer exert himself and the country will be deprived of the energy on which its continued greatness depends.

— Andrew Mellon

The relative stability of profits after taxes is evidence that the corporation profits tax is in effect almost entirely shifted; the government simply uses the corporation as a tax collector.

— K.E. Boulding

[Suggested simplified tax form:] How much money did you make last year? Mail it in.

— Stanton Delaplane

I have *no idea* what was in my federal tax return. Like 93 percent of all U.S. taxpayers, I just sign it and send it in. For all I know, it states that I am a professional squid wrangler.

— Dave Barry

The arm of the tax-gatherer reaches far.

— Wiley B. Rutledge

It is the part of the good shepherd to shear his flock, not flay it.

— Tiberius Caesar

Kings ought to shear, not skin their sheep.

— Robert Herrick

In levying taxes and in shearing sheep it is well to stop when you get down to the skin.

— Austin O'Malley

What is the difference between a taxidermist and a tax collector? The taxidermist takes only your skin.

— Mark Twain

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There is one difference between a tax collector and a taxidermist — the taxidermist leaves the hide.

— Mortimer Caplin

It is of course idle to expect that the complexities of our economic life permit revenue measures to be drawn with such simplicity and particularity as to avoid much litigation.

— Felix Frankfurter

[The IRS] may take some solace in the fact that Matthew was a tax collector before he became a saint.

— Donald C. Alexander

As I went about with my father when he collected taxes, I knew that when taxes were laid some one had to work to earn the money to pay them.

— Calvin Coolidge

Never has it come to my attention or been part of my experience that a revenue agent, a tax collector, has put humanity above regulation. They are, again in my experience, the most abjectly humorless, dehumanized, order taking, weak-charactered, easily vicious, almost casually amoral people I have met.

— Karl Hess

Herr Louis Dobermann was a German tax collector who needed an alert, companion dog to protect him when he was doing his rounds.

Because he was also the keeper of the local animal shelter, he had a continuous supply of breeding stock to help him develop just such an animal. This "put together" breed was subsequently named after him, as a tribute to his creation.

— *The Dog Pages*

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In the time of Emperor Vespasian, the government provided urinals in the streets of Rome and charged a fee for their use. The emperor, seeking to reduce his budget deficit, decided to raise the fee. His son, a finicky fellow, asked the emperor whether the additional receipts should be considered a tax increase or a reduction of government expenditure for the provision of the facilities. To this the emperor made his famous reply (in Latin, the only language he spoke): "*Non Olet!*" The literal translation is, "It doesn't smell." But the meaning is, "It's all money, and it doesn't matter which side of the ledger you put it on."

— Herbert Stein

It is impossible to escape nice distinctions in the application of complicated tax legislation.

— Felix Frankfurter

Sophisticated tax practitioners do not, in fact, benefit when tax practitioner incompetence and tax avoidance succeed. Quite the reverse, as the profession discovered in the tax shelter era.

— Burgess J.W. Raby and William L. Raby

My company [AT&T] fills out 39,000 tax forms a year; that's one every three and a half minutes.

— Michael Armstrong

As a taxpayer, you are required to be fully in compliance with the Untied States Tax Code, which is currently the size and weight of the Budweiser Clydesdales.

— Dave Barry

Elaborate machinery, designed to bring about a perfect equilibrium between benefit and burden, may at times defeat its aim through its own elaboration.

— Benjamin N. Cardozo

I recently heard a CPA remark that the only accounting principle which the Internal Revenue Service regards as "generally accepted" is "A bird in the hand is worth two in the bush." Although my friend overstates his case a bit — quite a bit — I cannot dismiss the thrust of his comment without some soul searching.

— Sheldon S. Cohen

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The Opera reminds me of my tax audit. It was in a language I didn't understand. And it ended in tragedy.

— Chris Cassatt and Gary Brookins
("Jeff MacNelly's Shoe")

Taxes must be laid by general rules.

— Harlan F. Stone

I wouldn't mind paying taxes — if I knew they were going to a friendly country.

— Dick Gregory

Judicial efforts to mold tax policy by isolated decisions make a national tax system difficult to develop, administer or observe.

— Robert H. Jackson

Tax statutes and tax regulations never have been static. Experience, changing needs, changing philosophies inevitably produce constant change in each.

— William O. Douglas

[W]hat the ratifiers understood themselves to be enacting must be taken to be what the public of that time would have understood the words to mean. It is important to be clear about this. The search is not for a subjective intention. If someone found a letter from George Washington to Martha telling her that what he meant by the power to lay taxes was not what other people meant, that would not change our reading of the Constitution in the slightest.

— Robert H. Bork

We [Judges of the U.S. Tax Court] have from time-to-time complained about the complexity of our revenue laws and the almost impossible challenge they present to taxpayers or their representatives who have not been initiated into the mysteries of the convoluted, complex provisions affecting the particular corner of the law involved . . . . Our complaints have obviously fallen upon deaf ears.

— Arnold Raum

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I have something my tax doctor calls ''narcotaxis.'' Within 20 seconds of hearing someone launch into an explanation of tax laws, my eyes become glassy, my body loses all feeling, and I go into a shallow coma.

— Russell Baker

A distinction between bonds and stocks for the essentially practical purposes of taxation is more fanciful than real.

— George Sutherland

Many inequities are inherent in the income tax. We multiply them needlessly by nice distinctions which have no place in the practical administration of the law.

— William O. Douglas

It is reasonable that a man who denies the legality of a tax should have a clear and certain remedy . . . . Courts sometimes, perhaps, have been a little too slow to recognize the implied duress under which payment is made.

— Oliver Wendell Holmes Jr.

If any person shall complain in court that payment has been unduly exacted of him or that he has sustained any arrogance and if he should be able to prove this fact, a severe sentence shall be pronounced against such tax collector.

— Constantine

The Constitution does not require uniformity in the manner of collection. Uniformity in the assessment is all it demands.

— Morrison Waite

No government could exist, that permitted the collection of its revenue to be delayed by every litigious man or every embarrassed man, to whom delay was more important than the payment of costs.

— Ward Hunt

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Conflicts are multiplied by treating as questions of law what really are disputes over proper accounting. The mere number of such questions and the mass of decisions they call forth becomes a menace to the certainty and good administration of the law.

— Robert H. Jackson

It would be an extreme if not an extravagant application of the Fifth Amendment to say that it authorized a man to refuse to state the amount of his income because it had been made in crime.

— Oliver Wendell Holmes Jr.

I'm sick and tired of politicians beating up on the IRS. We have the best and fairest tax-collection system in the world.

— Charles B. Rangel

The IRS has a new way to get ordinary decent folks to comply with the tax code: Throw other ordinary, decent folks in jail.

— *Forbes* Magazine

To you taxpayers out there, let me say this: Make sure you file your taxes on time! And remember that, even though income taxes can be a ''pain in the neck,'' the folks at the IRS are regular people just like you, except that they can destroy your life.

— Dave Barry

The tax laws produce more revenue when they are enforced than when they are not enforced.

— Donald C. Alexander

Increasing enforcement not only catches tax cheats, but discourages others from avoiding paying their taxes.

— John Snow

The higher a taxpayer believes the rate of tax cheating to be, the more likely that taxpayer is to cheat, too. In fact, a taxpayer's perception of compliance by others is a more powerful predictor of whether the taxpayer will act honestly than is the taxpayer's assessment of the risk of an audit or the likely penalty for evasion.

— Jason Mazzone

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Since the government lacks the means to investigate and prosecute every suspected violation of the tax laws, it makes good sense to prosecute those who will receive or are likely to receive, the attention of the media.

— Terrell Hodges

Large continued avoidance of tax on the part of some has a steadily demoralizing effect on the compliance of others.

— John F. Kennedy

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

— Required Declaration,
IRS Form 1040

The IRS has had substantial success in Chicago. Al Capone was convicted on tax evasion charges here, and that was probably the last time a majority of Americans applauded the IRS on anything.

— Sheldon I. Banoff

It took an IRS accountant to catch Al Capone.

— IRS Recruiting Poster

They [*i.e.*, the enemies of Bill Clinton] got him on sex for the same reason the Feds got Al Capone on tax evasion: Because they could.

— Richard Cohen

Just as the tax code has become an instrument of social engineering for politicians, over and above its primary purpose of raising revenue for the government, so too has the tax-enforcement process become an instrument of general law enforcement for law-enforcement stretching far beyond the enforcement required to collect the taxes levied by the code.

— Dan R. Mastromarco and Lawrence A. Hunter

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Last year I had difficulty with my income tax. I tried to take my analyst off as a business deduction. The Government said it was entertainment. We compromised finally and made it a religious contribution.

— Woody Allen

If Congress may tax one citizen to the point of discouragement for making an honest living, it is hard to say that it may not do the same to another just because he makes a sinister living. If the law-abiding must tell all to the tax collector, it is difficult to excuse one because his business is lawbreaking.

— Robert H. Jackson

The question where an income is earned is always a matter of doubt when the business is begun in one country and ended in another.

— William Howard Taft

The [Tax Court] is independent, and its neutrality is not clouded by prosecuting duties. Its procedures assure fair hearings. Its deliberations are evidenced by careful opinions. All guides to judgment available to judges are habitually consulted and respected. It has established a tradition of freedom from bias and pressures. It deals with a subject that is highly specialized and so complex as to be the despair of judges. It is relatively better staffed for its task than is the judiciary.

— Robert H. Jackson

The tight net which the Treasury Regulations fashion is for the protection of the revenue.

— Felix Frankfurter

Men must turn square corners when they deal with the Government.

— Oliver Wendell Holmes Jr.

The payment of taxes is an obvious and insistent duty, and its sanction is usually punitive.

— Joseph McKenna

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Suggesting that the IRS outsource its enforcement activities is like suggesting that the FBI outsource its manhunts and the Pentagon outsource its wars.

— Tax Executives Institute

When a revenue agent confronts the taxpayer with an apparent deficiency, the latter may be more concerned with a quick settlement than an honest search for the truth.

— Tom C. Clark

Many tax collectors, in their zeal to catch those among us who don't pay their taxes, seem to have lost sight of the most important truth about our tax system — that citizens have rights that must be protected.

— Max Baucus

"I pay my taxes," says somebody, as if that were an act of virtue instead of one of compulsion.

— Robert G. Menzies

Dear Mr. President, Internal Revenue regulations will turn us into a nation of bookkeepers. The life of every citizen is becoming a business. This, it seems to me, is one of the worst interpretations of the meaning of human life history has ever seen. Man's life is not a business.

— Saul Bellow
(*Herzog*)

This tax problem has made a bookkeeper of me too. I'm really not supposed to paint, I guess. Instead, I'm supposed to sit here and scribble figures in a book. If the figures don't balance I'll be put in prison. I don't care about money. All I want to do with the limited time I have left is to use it to paint a few pictures in peace and quiet. By now, I've learned a good deal about painting and ought to be able to contribute my best. The country might benefit from giving me time to paint. But does anyone care?

— Edvard Munch

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As a cop, the IRS has to balance customer service and law enforcement. Stated another way, the agency's motto could be: "We're your friend. But if you push that friendship too far, we'll ruin your life and then throw you in jail."

— Christopher Bergin

[E]very stick crafted to beat on the head of a taxpayer will metamorphose sooner or later into a large green snake and bite the [IRS] commissioner on the hind part.

— Martin D. Ginsburg

No other nation in the world has ever equaled this record [of voluntary tax compliance]. It is a tribute to our people, their tradition of honesty, and their high sense of responsibility in supporting our government.

— Mortimer Caplin

One of the major characteristics of our tax system, and one in which we can take a great deal of pride, is that it operates primarily through individual self-assessment.

— John F. Kennedy

Our tax system depends on each person who is voluntarily meeting his or her tax obligations having confidence that his or her neighbor or competitor is also complying.

— Charles O. Rossotti

[I]t is far preferable from a public policy standpoint when taxpayers pay voluntarily rather than pursuant to enforcement action. We should strive to make sure taxpayers understand how tax dollars they pay are used to protect and benefit them, and we should make compliance as easy as possible.

— Nina E. Olson

[I]t is my business to find out whether you are making me pay an abnormal part of the taxes by reason of the fact that you are conducting a swindling game to save yourself from paying your rightful share.

— Huey Long

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Each citizen has a personal interest, a pecuniary interest, in the tax return of his neighbor. We are members of a great partnership, and it is the right of each to know what every other member is contributing to the partnership and what he is taking from it.

— Benjamin Harrison

America's tax system depends upon our voluntary declaration of taxes owed and a patriotic willingness to pay our fair share.

— J. Robert Kerrey

Our self-enforcement system depends in large part on the tax practitioners being wise and ethical enough not to push things too far. Unfortunately, that idealistic solution has failed since tax practitioners, not unlike all humans, are not angels.

— Lawrence M. Stone

[W]e do not have, and never had, and could not have a ''voluntary'' tax system.

— Donald C. Alexander

I don't believe in the Government reaching down into your pocket and taking money by force, by police state methods, but that's what it is doing every day under our tax system.

— T. Coleman Andrews

The American compliance record stems from a combination of civic obligation, fear of audit, and confidence that everyone else on the block is chipping in. Remove any one of those, and you could quickly undermine the whole system.

— Fred Hiatt

The United States has a system of taxation by confession. That a people so numerous, scattered and individualistic annually assesses itself with a tax liability, often in highly burdensome amounts, is a reassuring sign of the stability and vitality of our system of self-government. What surprised me in once trying to help administer these laws was not to discover examples of recalcitrance, fraud or self-serving mistakes in reporting, but to discover that such derelictions were so few.

— Robert H. Jackson

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The smuggling of tobacco undoubtedly began when it first become profitable, when James I, out of his hatred of the weed, placed an imposition of six shillings and eightpence upon each pound of it imported.

— Alfred Rive

We can trace the personal history of a man, and his successes and failures, just by looking at his tax returns from his first job to his retirement.

— Charles A. Church

Every good citizen . . . should be willing to devote a brief time during some one day in the year, when necessary, to the making up of a listing of his income for taxes . . . to contribute to his Government, not the scriptural tithe, but a small percentage of his net profits.

— Cordell Hull

It is the small owner who offers the only really profitable and reliable material for taxation . . . . He is made for taxation . . . . He swarms; he is far more tied to his place and his calling than the big owner; he has less skill, and ingenuity as regards escape; and he still has a large supply of "ignorant patience of taxation."

— Auberon Herbert

Excise: A hateful tax levied upon commodities, and adjudged not by the common judges of property, but wretches hired by those to whom excise is paid.

— Samuel Johnson

Income tax, if I may be pardoned for saying so, is a tax on income.

— Lord Macnaghten

. . . I'm continually amazed at the attitude people have toward their tax refund. There seems to be in most people's minds — and I'm talking about intelligent, educated people who understand the tax system — a disconnect between the refund they get and the amount of taxes they pay. It's like a lottery. People want that check!

— Verenda Smith

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Intaxication: euphoria at getting a refund from the IRS, which lasts until you realize it was your money to start with.

— Greg Oetjen

Internal Revenue Service: The world's most successful mail order business.

— Bob Goddard

U.S. Internal Revenue Service: an agency modeled after the revenue raising concepts of the 19th century economist, Jesse James.

— Robert Brault

The United States may become the first great power to falter because it lost its ability to collect taxes.

— American Bar Association

[Old Mission Statement:] The purpose of the Internal Revenue Service is to collect the proper amount of tax revenue at the least cost; serve the public by continually improving the quality of our products and services; and perform in a manner warranting the highest degree of public confidence in our integrity, efficiency and fairness.

— Internal Revenue Service

The Internal Revenue Service shall review and restate its mission to place a greater emphasis on serving the public and meeting taxpayers' needs.

— The Internal Revenue Service
Restructuring and Reform Act of 1998

[New Mission Statement:] The IRS mission is to provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.

— Internal Revenue Service

No one likes paying taxes, but at least the taxpaying public trusts that when they send a payment to the IRS, it is properly credited and accounted for. They do not worry that an IRS employee stole it.

— Steven Jones

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