



## **Abolish the IRS? Easy to say, but awfully hard to do**

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WASHINGTON (AP) — Promising to abolish the Internal Revenue Service is a good talking point for political candidates who are looking to fire up the Republicans' most conservative voters. It's also unlikely to ever happen, no matter how easy folks such as Sen. Ted Cruz like to make it sound.

The Texas Republican is pledging to scrap the tax-collecting agency as he runs for the GOP presidential nomination in 2016. He joins potential contenders and the Republican National Committee itself in the decidedly longshot push to dismantle the unquestionably unpopular IRS.

"Imagine abolishing the IRS," Cruz told college students during his campaign launch Monday. Compared with America's history of fighting communism, wars and economic calamities, he said, "abolishing the IRS ain't all that tough."

Actually, it could be pretty difficult.

The IRS collects more than \$2.4 trillion every year — money that picks up the tab for the military, Social Security, Medicare, all those projects that lawmakers love to bring home to constituents and so much more. The roughly 90,000-employee agency inside the Treasury Department also enforces the tax code for individual taxpayers and corporations.

It can be hard to imagine abolishing the IRS even if you are a down-with-big-government libertarian.

"If you're going to have federal taxes, you need an agency to collect them," said Chris Edwards, who leads the libertarian Cato Institute's tax policy studies and was a senior economist with Congress' Joint Economic Committee.

Cruz is not the first candidate to propose eliminating the agency, nor the only one among the likely 2016 contenders.

"It's our time to exercise our right to abolish the IRS and preserve our liberty," Sen. Rand Paul, R-Ky., said in a 2013 television ad for the conservative advocacy group Citizens United.

In South Carolina, conservative darling Ben Carson told activists earlier this year that the next president should simplify the tax code and that however it's done, "it needs to eliminate the IRS."

Republican National Committee Chairman Reince Priebus has proposed ditching the IRS because "tax collection should be simple, not scandalous." He said government could collect taxes without "an agency that had already lived out its usefulness and we shouldn't be forced to put up with it any longer."

To be sure, the IRS invites criticism, and not just for taking workers' money. In 2013, an IRS internal watchdog set off a firestorm with an audit that said agents improperly singled out tea party and other conservative groups for extra scrutiny when they applied for tax-exempt status during the 2010 and 2012 elections.

Several hundred groups had their applications delayed for a year or more. Some were asked inappropriate questions about donors and group activities, the inspector general's report said.

The scandal forced an upheaval at the agency, and the Justice Department and several congressional committees launched investigations.

But governing without the IRS would shape up as a nightmare for the next president.

"It's not a proposal anyone should take seriously," said Bill Galston, a domestic policy adviser to Bill Clinton's White House, now at the centrist Brookings Institution. "There's no way to administer a modern tax system without an agency to enforce the tax code."

Maybe, he added, that is Cruz's goal.

"If you want to destroy the ability of government to function, eliminating the ability to collect taxes is a good first step," Galston said.

Cruz advisers said the senator would be releasing more details on his proposal, which would allow most Americans to file their taxes on the back of a postcard-size form.

"Moving toward a fair and flat tax would eliminate the need for the IRS," Cruz adviser Rick Tyler said Tuesday. "Treasury could then assume the responsibility of collecting postcard tax forms. There would be a very small division inside Treasury and it would not be in any way representative of the old IRS."

But the Cato Institute's Edwards suggested that even the most simplified tax code would require 10,000 to 20,000 tax collectors to process the trillions that come into the Treasury every year.

The idea of a flat tax on a postcard-size form has been around for years and has not come to anything. A simple flat tax can only work by significantly increasing taxes for most low- and middle-income families or by cutting spending far more deeply than most lawmakers are willing to go. All those juicy deductions would be lost with a truly bare-bones flat tax.

Edwards said Cruz and others might want to consider the reason why the existing tax code is so complicated: Congress itself. Tax credits and exemptions are hard-won victories for special-interest groups and corporations, and eliminating them could increase the tax bills for those beneficiaries.

"Congress has created the problem, not the IRS," Edwards said. "He should criticize Republicans as much as he criticized President Obama for complicating the tax code."