



# OUR TROUBLING TAX SYSTEM

---

Meredith Jessup  
April 17, 2012

It's April 17 — Have you filed your taxes yet?

(No? [Click here](#) to find the post office nearest you open late today.)

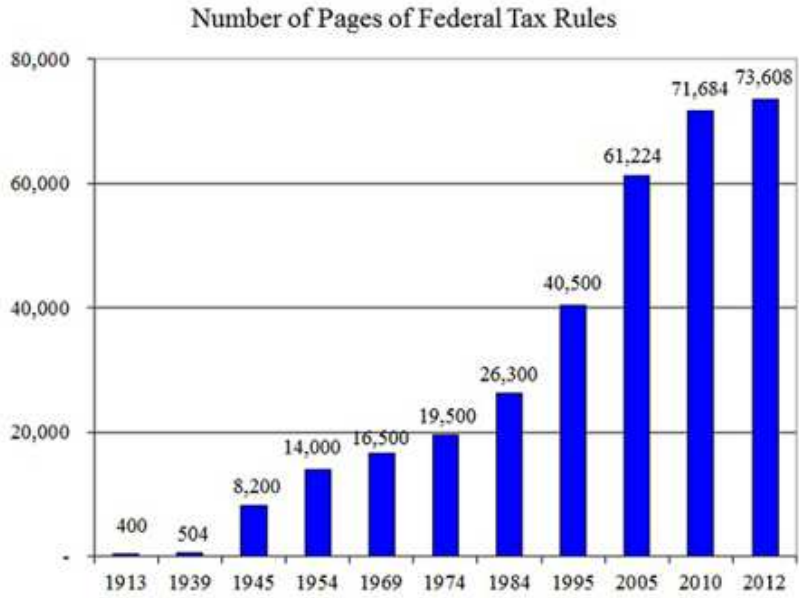
We can all agree that taxes are a pain, but they are the price we pay to live in a civilized society, right? *Eh, not so much.*

While this idea may have been true at one time, the U.S. tax code gets more and more complex every year, leaving the United States at a powerful competitive disadvantage in the world. Many aspects of our current tax code even violate basic civil liberties. It's become a system plagued by [increasing complexity and inefficiency](#):

In the first year of the income tax in 1913, the 1040 tax form came with just one page of instructions. This year the instruction book for the 1040 is 189 pages long.

That's just one IRS tax form, but there are more than 500 others. Consider, for example, that the number of special tax breaks for energy has soared from 11 in 1995 to 26 today, and each break has separate tax forms, instructions, regulations and other paperwork.

The total quantity of federal tax rules is gigantic. Tax publisher CCH collects all the paperwork in one volume, and it currently spans 73,608 pages and covers nine feet of shelf space. That is more than triple the volume of tax rules as recently as the 1970s, as shown in the chart.



The [Cato Institute](#) dissects these and other troubling aspects of our tax system in a new video:

