

To:

From: _____ Registered Voter

Re: Tired of my elected officials not working and not taking responsibility

This form has several issues the ones I am concerned with I have initialed.

I am tired of calling a government agency and the person telling me there is nothing they can do as congress makes the laws and tired of congressmen telling me they are concerned about the issue and will look into it. No one wants to take responsibility but everyone wants their pay check and benefits. You are on notice that you will lose my vote unless you actually do something no more dilly dallying

Every year for several years tax law is not ready in time for tax payors to prepare their taxes yet the IRS still expects extensions and or taxes to be filed resulting in either amended returns needing to be done or letters from the IRS 2-3 years later demanding penalties and interest because some rule was changed after the fact. I am sick of it there is no good reason you should not have the tax code ready the November prior to the upcoming tax year so that tax software can be finalized, preparers and payors can make plans and file correctly.

You are killing small business with inane penalties. Small businesses filing Limited Liability Company, Chapter S and Partnerships; business subject to K1 filings, are being fined \$150 per member per month a return is late. This law makes sense for publicly traded entities but not for true small businesses that have limited resources to deal with constant and late law changes. Remove the per person penalty retro actively to 2018 and terminate the penalty altogether for businesses with under 100 members

You need votes and I am telling you will lose my vote unless action correcting the following is taken and enforced before your next election

- 1) Congress will finalize all tax laws prior to November 1st of the year preceding the due year. IE 2021 tax returns all laws will be final prior to November 1st 2021
- 2) Since we cannot file taxes before February each year the due dates are to be pushed back one month. IE business returns April 15th, Personal returns May 15th
- 3) Businesses that issue K1's that have under 100 members and are not publicly traded or subject to securities registration shall not be subject to the \$150 per person per month penalties fines for being late. The owners if they owe taxes are already paying enough penalties and interest. If they owe nothing then there is no good reason their assets are being penalized through penalties on their small business
- 4) Covid allowed many government offices to be closed reduce hours or simply be open but not seeing anyone including many at the IRS such as the Tax Payors Advocate Office, tax payor assistance lines, tax preparer line as such therefor no individual, business with under 50 employees and 10 or less shareholders or person shall not be subject to fines penalties or interest for failure to file taxes for the years 2018, 2019, 2020, 2021 and 2022. All refunds due had returns been filed shall be paid. Failure to pay penalty will be no greater the 5% of the taxes due for those years.
- 5) Earned income needs to be index for inflation. It is a wonderful program for working families however it has not been properly indexed for inflation for years resulting in forcing people to work less or loose the credit. The CBO is more then capable of setting the value where it will encourage work and maintain needed support for working low-income families as was intended
- 6) If the IRS determines there is an error in tax return after reconciling it with information received from others (w2-1099-etc) and that tax return was e-filed no penalty or interest may be assessed if the IRS fails to notify the tax payor within 3 months following the filing of the tax return. It is not acceptable that the IRS sends out letters 2 and 3 years after the fact to make claims. For paper filings the IRS must respond within 6 months or forfeit all penalties and interest.