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**TAXATION BEYOND COMPREHENSION?**

For anyone who has ever been frustrated by the IRS or the tax code, or taxes in general (and who hasn't?), here are some quotations from judges who share your frustrations. Maybe with their inspiration, we can all add a little flourish to the ranting and raving that we do around this time of year. All quotations are from actual federal court cases.

"[I]f 200 years ago men revolted on the principle that 'Taxation without representation is tyranny,' then today men may rise in righteous wrath because taxation with representation but beyond human comprehension is worse."

"We shall now embark on a voyage through the various sections of the Income Tax Regulations which are enough to boggle the mind of an English-speaking U.S. citizen."

"Deductions from taxable income are not a matter of right. They exist only so long as Congress in its legislative wisdom determines that such deductions are appropriate. The complex history of the income tax contains examples without number of deductions that have been created, eliminated, increased, decreased, expanded, contracted, or ignored completely."

"We do not necessarily mean to assess blame for the current sorry situation solely upon the Treasury. It would seem that at least some responsibility for the situation rests with the Congress itself by reason of its frequent massive revisions of the Internal Revenue Code, and we take judicial notice of the fact that the current pending bill to revise the Code contains over 1,000 pages of complex provisions. Nevertheless, once having been enacted, every new provision becomes the law of the land, and we must deal with it as such."

"Bearing in mind that the Code is of nationwide application affecting tens of millions of taxpayers, it is difficult to understand why it is so constructed that so many of its provisions can confidently be dealt with by only a comparatively small number of highly skilled or trained persons who have expended a disproportionate amount of time and effort to master the mysteries of the particular intricate provisions under consideration. Surely, there must be a better way of constructing a fair and workable system of taxation."

"Maybe the literal import of the provisions are clear to a lawyer, a certified public accountant, or a tax specialist. But to an ordinary, low or middle income taxpayer - the very type of person for whom a benevolent Congress created the tax benefit - the provisions are complex and the labyrinth of sanctions and penalties is beset with invisible boomerangs.... Unfortunately, the statute can become a horrible trap for an unwary and unsophisticated taxpayer."

"Apart from its convoluted character, [this Code section] suffers from the distressingly opaque draftsmanship."

"Trying to understand the various exempt organization provisions of the Internal Revenue Code is as difficult as capturing a drop of mercury under your thumb."

"[This Code section] is a patchwork of interlaced problems of interpretations. For recurring obscurities of meaning it is hard to surpass. Neither well conceived nor well drafted, it is replete with vague concepts and obscure or faulty phraseology."

"The tax code is a 'fantastic labyrinth' whose words 'merely dance before my eyes in a meaningless procession: cross-reference to cross-reference, exception upon exception . . . that offer no handle to seize hold of. . [that] leave in my mind only a confused sense of some vitally important, but successfully concealed, purport, which it is my duty to extract. .'"

"We find no basis therein for our undertaking to put words into the statute that, whatever the reasons may have been, Congress did not put there. Our task is to construe and apply, not to write, legislation. We would do well to heed these words. The Code sections in this case are complicated enough without our convoluted interpretation of them overlaying the existing confusion."

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"We 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."

"All would have agreed that this dispute is an artifact of the corporate income tax, which by divorcing taxation from real persons' wealth, income, or consumption is bound to combine tricky definitional problems with odd incentives."

"We are constrained to interpret and enforce the tax laws as Congress has enacted them. We may neither re-write the statutes nor divine an interpretation that is inconsistent with their clear language. And this rule applies despite the most absurd results."