

114TH CONGRESS
1ST SESSION

S. RES. 112

Expressing the sense of the Senate that the Internal Revenue Service should provide printed copies of Internal Revenue Service Publication 17 to taxpayers in the United States free of charge.

IN THE SENATE OF THE UNITED STATES

MARCH 25, 2015

Mr. RUBIO (for himself, Mrs. SHAHEEN, and Ms. AYOTTE) submitted the following resolution; which was referred to the Committee on Finance

RESOLUTION

Expressing the sense of the Senate that the Internal Revenue Service should provide printed copies of Internal Revenue Service Publication 17 to taxpayers in the United States free of charge.

Whereas each year, Internal Revenue Service Publication 17, entitled “Your Federal Income Tax”, provides individuals with general instructions on how to file their taxes for the previous taxable year;

Whereas in each year prior to 2015, free printed versions of Internal Revenue Service Publication 17 were made widely available to taxpayers at libraries, post offices, and taxpayer service offices, and even by mail at the request of a taxpayer;

Whereas in an effort to save money, the Internal Revenue Service no longer disseminates a free printed version of Internal Revenue Service Publication 17 as it transitions to a fully electronic tax filing system, including an electronic system for providing instructions on filing taxes;

Whereas the Internal Revenue Service directs taxpayers to the Internet to download an electronic version of Internal Revenue Service Publication 17, even though the limited availability of a printed version of this publication burdens individuals who do not have access to a computer or printer and individuals who struggle to navigate a computer;

Whereas the dissemination of printed copies of Internal Revenue Service Publication 17 is a basic taxpayer service that the Internal Revenue Service is ignoring in an effort to reduce spending;

Whereas the Internal Revenue Service has experienced budget cuts for 5 consecutive fiscal years, amounting to a reduction in its budget of \$1,200,000,000, or 10 percent, since fiscal year 2010;

Whereas the Internal Revenue Service should prioritize its resources on areas that are critical to the ability of taxpayers to file their taxes in a timely and proper manner; and

Whereas the decision of the Internal Revenue Service to stop disseminating printed copies of Internal Revenue Service Publication 17 adversely impacts populations that do not have access to, or understand how to use, a computer, and the decision unnecessarily burdens and restricts the ability of taxpayers to comply with the convoluted and

complicated provisions of the Internal Revenue Code of 1986: Now, therefore, be it

- 1 *Resolved*, That the Senate urges the Internal Revenue
2 Service to—
3 (1) resume printing copies of Internal Revenue
4 Service Publication 17; and
5 (2) provide free copies of such publication to
6 the taxpayers of the United States.

