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## Why We Need to Know How Long Tax Forms Take

LEAD: To the Editor:

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I can't believe that a newspaper committed to informing the public and to the public's right to know about how its Government works could side with the Internal Revenue Service, which considers it dangerous and wasteful to tell taxpayers how much time the average person should take to complete tax forms ("Tax Returns Aren't Speed Trials," editorial, March 17).

The issue is what is in the public's interest. Should Federal agencies put their estimate of how much time an average person will need to respond to a form's questions on the form?

The idea behind this proposal is that agencies will be encouraged to think harder about ways to make paperwork requests of the public less burdensome if they have to make their estimates of time required to respond more available for public comment.

The new proposal is responsive to amendments I placed on the Paperwork Reduction Act in 1986. Agencies are already required by law to make estimates and ask for public comments in the Federal Register at least every three years. But only lawyers and accountants can be said to spend much time reading the Federal Register. Putting the estimates on the forms is a way to get the public more involved.

As an author of the 1980 Paperwork Reduction Act, I want to stress one of its fundamental premises: everyone is entitled to be assured that government has determined need and the least burdensome way to meet paperwork requests before it asks the public to maintain or report information.

Time is money. And at \$25 an hour, for example, whether a form takes one hour or eight hours or a twelfth-grade or an eighth-grade education to understand can be a multibillion-dollar difference to our economy. The question is not whether a stopwatch is necessary, but will what is being asked provide useful information, and is this the most reasonable way to obtain it.

The economic resources that Federal reporting and record keeping require do not show up as dollars the Federal Government spends directly or that have to be justified in the budget. They amount to hidden taxes on our economy. There is a need for some check on what can be called off-budget expenses of the Government.

The paperwork act provides a look over the shoulder of those folks who take the laws Congress passes and turn them into something with which we all have to grapple. The public participation in government intended by the paperwork law is part of that check, and the average time disclosure would strengthen it.

The Internal Revenue Service wanted President Carter to veto the 1980 act. It pressured the Justice Department in 1982 to write a legal opinion to water down the act. Now, the agency resists the new procedures.

Several years ago, the I.R.S. was asked to study how to analyze the burden its paperwork places on the public. I understand that study, which has yet to be released, suggests that I.R.S. estimates of burden should be 7 to 10 times greater. This might explain the agency's fears that the public would get stirred up by the average time estimates, especially in this first year of the new "tax simplification" law.

There is work to be done to improve our tax collection. Taxpayer attitudes are sensitive and personal. They require honesty and openness from government if our system is to continue to depend on voluntary compliance. I do not believe that siding with those who are overconcerned about criticism will help nurture a sound relationship between the people and their government. LAWTON CHILES, Senator from Florida Washington, March 22, 1988