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**To:** \*W&I M&P TFP PRA Comments <wi.mp.tfp.pra.comments@irs.gov>  
**Subject:** [EXT] Comments on Form 2063 (OMB number 1545-0138)

## Comments on Form 2063 (OMB number 1545-0138)

From:

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More than 40 years ago, when I was a Taxpayer Service Specialist in the Washington, D.C., post of duty for the Internal Revenue Service, I issued these clearances. I also submitted a suggestion that the Service ask Congress to repeal the law requiring them, because it was obvious even then that only a small percentage of those who were required to obtain them were showing up at IRS offices to waste our time and theirs with the meaningless exercise.

The suggestion was lost somewhere on its way to the Baltimore District office. I renewed it when I was promoted to National Office as a Taxpayer Service intern, but I was not able to convince managers there of how much was being wasted in resources that were needed to help American taxpayers.

Occasionally since then, I have written about this absurd exercise that dates back to when people left the country only on ocean liners – the Form 2063 is still called by its century-old name, "Sailing Permit." Why does IRS still continue this ritual? Because, that's the way it has always been.

Apply some common sense here. An estimated 20,540 aliens actually comply with this law. That's about 56 per day. There are that many just on a handful of jumbo jets from one of the New York airports. No one asks for the Form 2063, and it is often the first impression that would-be legal immigrants receive of our dysfunctional bureaucracy.

In Washington, most of the people who applied were domestic workers returning for visits to their Caribbean countries of origin. Then there were the "journalists" from the Soviet news services like Tass. Rarely, a professional who had enough income to actually have paid taxes with a 1040 would appear. We would take turns, in Taxpayer Service, for the daily assignment issuing clearances. The count would be between 20 and 30, so 3 or 4 an hour. We were paid for this. I have no reason to believe that this waste of tax money has lessened, this century.

We tried not to keep people waiting more than half an hour. Back then, a trip to the microfilm room or an IDRS terminal was the usual method to confirm the applicant owed no taxes. Add the time to visit the office, and the average time per response would be far more than the estimated 50 minutes. Where did this number originate?

Taxpayer Service had time sheets to fill out, showing the amount of time spent on walk-ins, phone calls and correspondence. But there was never any count of how many clearances were issued. In most offices, it probably wouldn't be worth the effort because so few requests would be made. If the person trained on procedures was away on leave, the others in the office would be flustered by the rare event.

Oddly, the "estimated total annual burden hours" only applies to the people requesting clearances – and they're not even citizens – not to the IRS employees who are paid to issue them. If the 20,540 count is accurate, then we can assume that training and management overhead requires at least an hour per Form 2063. That's ten staff-years that could be used for tax collection or taxpayer assistance. Wasting them on alien tax clearances is a clear sign of poor management and a wasteful budget.

The only thing necessary for foolishness to triumph in the world is that good men (and women) do nothing. I continue to try to do something. I hope my grandchildren will see the day when Section 6851(d) is repealed. Meanwhile, perhaps an apology could be added to the Form 2063 instructions, for the few who think it matters that they comply.

Bob Kamman