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NATIONAL SOCIETY OF TAX PROFESSIONALS

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September 25, 2006

The OMB Unit
SE:W:CAR:MP:T:T:SP
Internal Revenue Service
Room 6406
1111 Constitution Avenue, NW
Washington, DC 20224

Re: Burden and the Federal Register

Dear Sir:

The National Society of Tax Professionals, NSTP, is a national tax professional organization with a membership consisting of EA's, CPA's, attorneys, certified financial planners and other Tax Professionals. We are a true composite of the Tax Professional community.

NSTP is pleased to comment on the issue of Taxpayer Burden Estimates as well as the definition of burden. Realizing that the Internal Revenue Service is mandated by Congress to address such issues and publish the findings, we appreciate the opportunity to review the documents published in the Federal Register and to offer comment.

The report is a much improved version over that of 2005. Much criticism was heard from our membership when fees for tax return preparation, including fees for specific schedules, were published by the IRS. Your current report appears to be sensitive to issuing data that may inaccurately reflect cost of preparation based upon difficulty or specific work required to complete the tax return. You accurately reflect "tax preparation fees to vary extensively depending on the taxpayer's tax situation and issues, the type of professional preparer and geographic area."

The tax professional community appreciates your willingness to reflect the real-world of tax preparation. Where last year's report may have dissuaded taxpayers from seeking a tax professional due to the costs reflected, the current report clarifies the range of fees the taxpayer may encounter.

"SERVICE TO THE TAX PROFESSION"

You have defined Burden as the time and out-of-pocket costs incurred by taxpayers to comply with the Federal tax system. The members of the National Society of Tax Professionals aspire to reducing the taxpayer's burden by preparing their tax returns in an accurate and cost effective manner.

Your willingness to listen to members of the tax professional community is to be commended. NSTP believes we are partners with the IRS in effective tax administration and like good partners it is our obligation and duty to bring matters of concern to your attention and to offer meaningful and helpful solutions to problems. Again, we appreciate this opportunity.

Sincerely,

A handwritten signature in black ink that reads "Laurie Connor Jarrett". The signature is written in a cursive, flowing style.

Laurie Connor Jarrett
President of the Board