If it helps to prevent just one crash or the loss of just one life, the safety review will be well worth the effort.

As Secretary Cohen recently said, ''The lives of our aircrews and passengers are very precious, and each loss is a great tragedy.''

As the Air Combat Command, the Air Force and other branches of the Armed Forces study safety this week, I hope all of us will take a moment to reflect on those committed and dedicated individuals who lost their lives in military crashes in recent days. I would like to take a moment to review the exceptional lives of those four service members from Ellsworth Air Force Base who died in the tragic accident last week.

Col. Anthony Beat was born in Willard, OH, in 1951. He graduated from Ohio State University in 1973 and earned his commission through the Air Force Reserve Officer Training Corps the same year.

During his long tenure in the Air Force, Tony served in a number of capacities. He was a B–52 copilot, aircraft commander and instructor pilot. He was also assigned to the Bases and Units Division in the Strategic Air Command headquarters. Most recently, he served as the vice commander of the 28th Bomb Wing at Ellsworth Air Force Base.

My staff and I had worked closely with Colonel Beat on a number of issues during his tenure as vice commander. His expertise and many accomplishments had a profound impact on Ellsworth Air Force Base.

Colonel Beat was a member of the Ellsworth Black Hills Chapel and enjoyed jogging, hunting, and fishing. He is survived by his wife, Dolores Ann, and their son, James Allen.

Maj. Clay Culver grew up in Memphis, TN, and graduated from the Memphis State University in 1981. Since earning his commission in 1983, Major Culver was an Advanced Electronic Warfare Systems instructor in the 453d Flying Training Squadron, an assistant operations officer, and defensive systems officer instructor.

Most recently, he served as an assistant operations officer and weapons systems officer in the 37th Bomb Squadron at Ellsworth Air Force Base.

Major Culver is survived by his wife, Cynthia; a daughter, Ann; and son, Parker. Mrs. Culver said recently her husband ''was doing the right thing, and it was a very honorable way to go.''

Maj. Kirk Cakerice was born in 1954 in Eldora, IA. He graduated from the University of Northern Iowa in 1977 and married Myra Van Sickle the same year.

Kirk earned his commission in 1982 and served in a number of assignments including B–1B Aircraft Commander, instructor of B–1B Aircraft Commanders, and cadet squadron commander at the U.S. Air Force Academy in Colorado Springs. Most recently, he served as an assistant operations officer in the 37th Bomb Squadron at Ellsworth Air Force Base.

A longtime friend of Major Cakerice said Kirk was the ''prototypical Iowa boy.'' He ''grew up in smalltown Iowa, tremendous sense of humor, very talented at sports, could learn something quickly and do it.''

Major Cakerice was a member of the Canyon Lake United Methodist Church in Rapid City, SD. He is survived by his wife, Myra; son, Brett; and daughter, Kendra.

Capt. Gary Everett, who was engaged to be married, was the youngest of the four who died in the B–1B crash on Friday. He was born in Brooklyn, NY, in 1962 and grew up near Louisville, KY.

His parents, three brothers, and one sister still live in Kentucky.

Gary graduated from the University of Louisville with a degree in physics in 1986 and earned his commission through the Officers Training School 2 years later. He served as B–1B Defensive Systems Officer in the 34th Bomb Squadron and as a weapons systems officer in the 37th Bomb Squadron at Ellsworth Air Force Base.

Gary had many interests outside the Air Force, including an online service called RapidNet that he founded with two partners in Rapid City. Gary's sister-in-law, Karen Everett, said ''Gary was a hero to all his younger cousins. He was a wonderful role model for all his achievements, in starting his own business, and for his emphasis on how important education is.''

Captain Everett is survived by his parents, Joseph and Dorothy Everett, of Glasgow, KY; three brothers, James, Joe, and William; one sister, Carol Ann Johnson; and his fiancée, Karen Tallent of Rapid City, SD.

Mr. President, we suffered a tragic loss on Friday. Col. Tony Beat, Maj. Clay Culver, Maj. Kirk Cakerice, and Capt. Gary Everett served nobly, and they will be deeply missed. Their commitment and dedication to their families, the Air Force, and our country will not be forgotten.

Like many in South Dakota and throughout the country, my thoughts and prayers are with the families of those who lost their loved ones in this terrible tragedy. And we think of them now.

I yield the floor.

Several Senators addressed the Chair.

The PRESIDING OFFICER. The Senator from New Mexico.

Mr. DOMENICI. Senator LEAHY, how long will you go?

Mr. LEAHY. Madam President, I am sorry, I did not see the Senator from New Mexico. Under our normal practice in these kind of times we tend to go back and forth, so obviously the Senator from New Mexico would proceed.

Mr. DOMENICI. I have a few remarks regarding the IRS and the National Federation of Independent Businesses.

The PRESIDING OFFICER. The Senator from New Mexico is recognized.

NFIB CAMPAIGN TO ABOLISH THE IRS CODE BY 2000

Mr. DOMENICI. Madam President, in 1990 Senator Nunn and I cochaired the Strengthening of America Commission which among its recommendations, called for abolishing the current income tax code, and replacing it with a progressive consumption-based income tax code that would encouraged savings and investment.

The National Federation of Independent Business is in Independence, MO, today starting a nationwide petition drive that encourages all small business owners to sign a petition calling upon the President and Congress to abolish the IRS Code as of December 31, 2000 and to replace it with a simpler, fairer tax code which will reward work and savings.

I intend to sign this petition and encourage all of my colleagues to do likewise.

NFIB is launching the petition drive in Independence MO, home of President Harry Truman, who said, ''The Buck stops here.'' NFIB is telling the American public that ''the code stops here.''

NFIB could have started their campaign in the town of Truth or Consequences, New Mexico. When dealing with the IRS, ''tell the truth or pay the consequences'' could be their motto.

But things have gone wrong. Compliance has become lax or nasty.

Despite a $7 billion in annual budget and 106,000 employees the IRS failed to collect an estimated $200 billion of taxes a year.

Tax collection is as nasty as it is lax.

In New Mexico, there is a sense of frustration among people trying to comply. Taxpayers receive computer generated letters. The letter is either a short, brutish demand for more money or an incomplete and unclear request for more documentation The letters usually include no phone number, and no contact person. Now, that is actually from my staff working with constituents. The letters usually include no phone numbers and no contact person.

The letter strikes fear. The message is clear—TRUTH or PAY the consequences. But the letter usually fails to explain what truth, in the form of additional documentation, is needed to avoid the consequences.

In New Mexico, my home State, the IRS letter could originate in Phoenix, AZ, Ogden, UT, Albuquerque, NM, or Dallas, TX. When constituents fail to figure out the point-of-origin themselves they come to my office. It takes a professional case worker at least 2 days just to track down the IRS office handling the case of a New Mexico resident.

I know that the National Commission on Restructuring the IRS has issued its report and that Senators GRASSLEY and KERRY have turned the recommendations into legislation that takes a top-down approach giving the IRS commissioner a longer term and more flexibility.

But knowing what I know, I believe the legislation also needs to take a bottom-up, common sense approach. Simple things will make big differences.

For example, letters from the IRS should have a contact person and phone number that will be answered by that one-and-the-same person. I don't mean a 1–800 number that is totally automated. You have heard about it. It is the number that is always busy, but if you persist for about an hour you can get through. Then it puts you on hold for another hour, and finally provides the following helpful choices:

Press one for more instructions that you can't understand;

Press 2 for more information that will frighten you;

Press 3 for information that will confuse you further ;

Press 4 for information that contradicts what we told you when you pressed one, two or three;

Press 5 for information that contradicts what we told your accountant yesterday.

I wish I were kidding.

Part of the problem is the IRS. But part of the problem is the Congress, because we passed the tax laws that made the code too complicated. And for that we should all stand up, if we voted for those tax measures, and take our share of the blame.

The IRS simplest return, the EZ form 1040 has 33 pages of instructions. That is the easy form. The Form 1040 has 76 pages. The Earned Income Tax credit instructions are 23 pages and the worksheet is as ambiguous as it is long.

The National Federation of Independent Businesses estimates that America's businesses will spend 3.4 billion hours, and individuals will spend 1.7 billion hours, simply trying to comply with the tax code. That's equivalent to 3 million people working full time, year around, just on taxes.

Another problem with IRS compliance is that there are too many steps. I was recently contacted by constituents trying to get their Earned Income check. The IRS is 6 months behind in New Mexico in reviewing the tax forms filed for Earned Income credits. The IRS is looking into about 1,600 claims and requesting additional information from the taxpayers. I don't fault the IRS for making sure that the claims are legitimate, but I do find fault with their process.

The first letter from the IRS merely informs you that you are not going to get your EIC check until you contact IRS.

The next step is to contact them and wait. In 6 weeks they will get back to you with information on what information they want from you to verify your claim.

In northern New Mexico, many people speak Spanish. It is difficult for them to understand English and certainly difficult for them to understand the complexities that I have just described. It would be helpful if instructions were in Spanish as well as English. The Grassley-Kerry bill calls for the creation of taxpayer assistance centers where people can go for face-to-face assistance. I would suggest that some of these places these people be bilingual for those who have difficulty speaking English and filling out complicated forms.

The current code is so complicated that unintended consequences are unavoidable.

We recently passed a middle class tax cut—but what the Congress intended, the alternative minimum tax takes away. New information from the Joint Committee on Taxation estimate that individuals paying the alternative minimum tax will increase from 605,000 in 1997 to 8.4 million families by 2007 unless something is changed. Part of this increase is caused by the new $500 child credit and college tuition credits. The perversity of the alternative minimum tax is that the more credits a family is entitled to, the more likely it is that the family will have to pay the alternative minimum tax. But we just built these new credits into the code, taking much credit with middle-income Americans. Yet, the alternative minimum tax on individuals remains in effect. Put another way, the alternative minimum tax is hostile to families claiming the $500 child credit and the college tuition tax credit. Middle class families will find that their middle class tax cut is partially taken away because of the alternative minimum tax.

The alternative minimum tax is complicated but it is also punitive. Families who thought they were in the 15 percent tax bracket find themselves in a 26 percent alternative minimum tax bracket. An 11 percent jump sounds bad but it is even worse when you remember that the alternative minimum tax base is broader than the regular income tax base. In other words, you apply the new rate, the higher rate, against a broader income than what you would have applied under the ordinary return.

As I wrote Secretary Rubin last Friday: ''The alternative minimum tax is a trap for a growing number of American families. Most people don't know that it exists and those who do, view it as a tax on the rich, and not something to bother with. But that is not the case.''

''The passage of the Taxpayer Relief Act is going to turn more and more middle class taxpayers into alternative minimum tax payers, and at the same time deny them a signficant portion of the middle class tax cut[s we have given them].''

We have to fix this unintended consequence, and do it quickly.

Restructuring the IRS to be kinder and gentler will make taxpayers less frustrated, but an equally serious problem is the destructive impact that the current code has on the economy.

The current code adds about one-third to the cost of capital, makes us less competitive because it is not border adjustable, and it penalizes savings and investment—two activities that are of tremendous value to our economy.

I have given dozens of speeches on the Senate floor about why this is so. I am not going to do that today.

My message today is first, to encourage every member of the Congress to sign the NFIB petition calling for a sunset to the IRS code, second, for Congress to work quickly to solve the alternative minimum tax problem which threatens to undermine the middle class tax cut that everyone worked so hard for, and, third, to move toward a new Tax Code that will foster economic growth.

Mr. President, I yield the floor.

Mr. LEAHY addressed the Chair.

The PRESIDING OFFICER [Mr. BROWNBACK]. The Senator from Vermont is recognized.

Mr. LEAHY. I thank the Chair.

FCC REGULATIONS AFFECTING RURAL TELEPHONE RATES

Mr. LEAHY. Mr. President, I would like to express my dismay, actually my increasing dismay, at the direction the Federal Communications Commission is taking, the misguided deregulation of local telephone markets.

When the Telecommunications Act was debated, and then when it was signed into law, many supporters hailed the legislation first and foremost as a boon to consumers.

We were told that because of the magical hand of competition, telephone rates for consumers would decrease; the free market system would take over.

Now, competition, if it is correctly injected into the telephone market, can lead to lower prices for consumers. But the FCC's ham-handed attempts to implement poor legislation—and it was poor legislation, which is why I voted against it—has made the problem even worse.

During the debate of the telecommunications bill, I took the Senate floor and expressed real strong concerns that skyrocketing telephone rates for rural areas, like my own State of Vermont, seemed likely. I wish I had been wrong, but unfortunately my concerns seem justified.

Even a bad telecommunications bill—and this was—could have been partially mitigated by careful and proper implementation. But the FCC seems bent on wanting to take what was a poorly done bill and make it worse. They want to exacerbate the conditions I expressed concern about during debate on the bill.

Here is what has happened.

Instead of increasing telephone service competition, there are three alarming FCC decisions that will in fact reduce telephone competition in rural areas and will likely result in much larger monthly telephone bills in States such as Vermont.

The result may be that many rural customers will not be able to afford a