

third pastor, Rt. Rev. Peter J. Adamski, founded an all-girls high school and was succeeded by the fourth pastor Rev. Msgr. Chester A. Meloch in 1974 who began construction of the Resurrection Mausoleum at the St. Stanislaus Cemetery. After Msgr. Meloch retired, he was succeeded by Msgr. Gabalski. During the current pastor's tenor, the Marian Mausoleum was constructed at the cemetery, a unit of the Knights of Columbus was established at the parish, the Outreach Center was opened, and the Msgr. Adamski Village with apartments for seniors and private homes became a reality. We wish St. Stanislaus the best in their 125th anniversary to be celebrated in 1998. ●

TRIBUTE TO DORIS STOCKLAN ON HER 90TH BIRTHDAY

● Mr. SMITH of New Hampshire. Mr. President. I rise today to pay tribute to a unique and wonderful woman, Doris Stocklan, of Dover, New Hampshire. Doris will celebrate her 90th birthday on May 29, 1998. She will be surrounded by family and friends at a party in her honor at the Ashworth Hotel in Hampton Beach on May 24. Although I am unable to join Doris at the festivities, I would today ask that she count me among the admirers who will be wishing her well on her special day.

Doris' parents came to America from Eastern Europe in the late 1800's. She was raised in the Boston area where she met her husband, Louis. They were married for 61 years before he passed away in 1991. They raised three children, Stephen Stocklan, 56, of Barrington, New Hampshire; Maralyn Simond, 67, of Rochester, New Hampshire; and Joyce Goldberg, 65, of North Miami, Florida. They also had five grandchildren; Sandra, Melody, Lisa, Lauren and Jennifer; and one great-grandchild, Thomas.

Doris and Lou moved to Dover in the 1930's, where Lou began work at Dover Hardware. He eventually purchased the store, and business boomed. Soon they were able to buy two more stores in the Seacoast, and Doris pitched in as a cashier and occasional bookkeeper. Steve and Maralyn joined the staff, and the operation was one of the most successful family-run businesses in the area. In the mid-1970's, Doris and Lou also bought The Strand movie theater in Dover. Again, it was a family affair. Doris, Maralyn, and some of the grandchildren worked the ticket booth and the concession stand. The success of Doris and Lou was the embodiment of the "American Dream."

The Stocklans were always active in their community, in politics, and in their synagogue. Doris' commitment to her community and her country started when she was a young mother, volunteering for the local Red Cross during World War II. Doris is a life member of the Sisterhood and the Hadassah of Temple Israel in Dover. She is also a life member of the Wentworth Douglass

Hospital, and a 50 year member of the Women's Club of Dover where she serves on the Board. She is loved and respected by her peers, her family, and all the people she has graced with her warm smile and laughing eyes.

There is no one more deserving than Doris of the special honors and kind words that will be bestowed upon her at her 90th birthday celebration. I have known Doris Stocklan for over a decade. She is a lovely and gracious woman with a heart of gold, and I am proud to represent her in the United States Senate. ●

TRIBUTE TO UNIVERSITY OF UTAH ROTC CLASS OF 1944

● Mr. BENNETT. Mr. President, I rise today to pay tribute to the University of Utah ROTC Class of 1944 which responded to the call for active military duty during World War II. On May 2, 1998, at the University of Utah members of the ROTC Class of 1944 will hold a reunion commemorating the 55th anniversary of their activation into our national armed services. I believe it is fitting that we honor them today in the United States Senate.

The University of Utah Reserve Officer Training Corps (ROTC) was an unique organization. It was one of the few military units which were called into service during World War II from a specific community and which can return to that home area for a reunion. Most military units include individuals whose residences are scattered throughout the country. Through an Act of Congress in 1916, ROTC programs were established in higher education institutions across the country. Since that time, they have been an important part of this nation's civil defense—in times of war and peace—training generations of students for service to their country.

In the early 1940s, this class trained at the University of Utah with horse-drawn artillery working with an old French 77 millimeter cannon and with a 105 millimeter howitzer, new at the time. As a unit, this ROTC class was first assigned to Camp Roberts in California, for basic training in truck drawn artillery. Later they were assigned to Fort Sill, Oklahoma, for further training and ultimately received further schooling at the Infantry Officers School at Fort Benning, Georgia. After graduation from Fort Benning, these young men, whose average age at the time was slightly over 20, served as officers in various combat units in Italy, France and the South Pacific.

These were brave and honorable men, each one of them. Of the 99 who were called to active duty in 1943, two were killed in action while serving in the 10th Mountain Division in Italy. One was later killed in the Korean Conflict. Of the group's original 99 members, 71 are still alive. Today, I speak for all Utahns and all Americans when I say, we honor these brave men and pay tribute to them for their service and sac-

rifice for this great country. The Class of 1944's great tradition of discipline and leadership continues today as many of its members are respected professionals in the public and private sector as well as their own communities.

I ask that a copy of the unit's activation orders for March 16, 1943 be printed in the RECORD as part of this tribute.

And finally, Mr. President, before I close, I want to thank Chris S. Metos of Salt Lake City, Utah, for the outstanding job he has done to help organize this upcoming reunion and for the many years of service he has provided to this country and to the people of the state of Utah.

The activation orders follows:

ACTIVATION ORDERS: HEADQUARTERS NINTH SERVICE COMMAND, FORT DOUGLAS, UTAH, MARCH 16, 1943

1. Following-named Enl Res, 1st yr Advanced ROTC, are ordered to AD. WP fr Univ of Utah, Salt Lake City, Utah so as to rpt to Recp Cen. Fort Douglas, Utah on April 5, 1943 for processing and asgmt to Camp Roberts, Calif to receive Mil Tung in lieu of that normally given during 2d yr advanced course ROTC (FA) instructions. Ea Enl Res named herein reporting to Recp Cen will present to Classification Officer transcript of colg academic and ROTC records.

Pvt Ray N. Welling, in charge of detachment; Pvt Rodney E. Alsop; Pvt Arthur S. Anderson; Pvt David F. Anderson; Pvt Warren S. Anderson; Pvt Dale F. Barlow; Pvt Eliot D. Barton; Pvt Ronald A. Bell; Pvt Wallace G. Bennett; Pvt Wilford N. Bergener; Pvt Burton F. Brasher; Pvt Over J. Call; Pvt Louis B. Cardon; Pvt Gordon L. Carlson; Pvt John S. Carlson; Pvt Charles G. Chase; Pvt Lorin W. Clayton; Pvt Jack A. Clegg; Pvt Walter K. Conrad; Pvt Max T. Cornwell; Pvt Everett E. Dahl; Pvt Peter W. Eberle; Pvt Bernard J. Eggertsen; Pvt Keith M. Engar; Pvt Boyd C. Erickson; Pvt Roland T. Evans; Pvt Silvio J. Fassio; Pvt Moffet E. Felkner; Pvt Joseph B. Fetzer; Pvt Donald L. Fox; Pvt Norman J. Fuellenbach; Pvt Orin A. Furse; Pvt James H. Gardner; Pvt Phil R. Garn;

Pvt Edwin G. Gibbs; Pvt LeRoy B. Hansen; Pvt Dale A. Harrison; Pvt Leon G. Harvey; Pvt Clarence R. Hawkins; Pvt Charles S. Hewlett; Pvt Parnell K. Hinckley; Pvt Jesse H. Jameson; Pvt James R. Jarvis, Jr.; Pvt Victor D. Jensen; Pvt Frank L. Johnson; Pvt Melvin A. Johnson; Pvt William L. Korns; Pvt Robert J. Kurtz; Pvt Gerald P. Langton; Pvt Earl V. Larson; Pvt Jack D. Lawson; Pvt Franklin M. Leaver; Pvt Elwin C. Leavitt; Pvt George A. Lockhart; Pvt John S. MacDuff; Pvt Robert H. Marshall; Pvt Herbert W. Maw; Pvt Hal N. Mays; Pvt Christopher S. Metos; Pvt Franklin L. McKean; Pvt Clinton R. Miller; Pvt Edward L. Montgomery; Pvt Robert L. Montgomery; Pvt Jerome R. Mooney; Pvt Robert F. Moore; Pvt Henry G. Nebeker; Pvt Frank A. Nelson, Jr.; Pvt Delbert E. Olson; Pvt August L. Orlob;

Pvt Evan J. Pearson; Pvt Richard V. Peay; Pvt Artmas T. Peterson; Pvt Donald H. Pickett; Pvt Bill J. Pope; Pvt Robert F. Poulson; Pvt John R. Rampton, Jr.; Pvt Gary L. Rich; Pvt Charles E. Richards; Pvt William S. Ryberg; Pvt Ernest J. Sabec; Pvt Robert S. Shriver; Pvt Rocco C. Siciliano; Pvt Frank R. Slight; Pvt Allan R. Sloan; Pvt David W. Smith, Jr.; Pvt Craig Temple; Pvt Donald C. Thomas; Pvt Parry E. Thomas; Pvt LaMar Tibbs; Pvt Joseph Tibolla; Pvt Lawrence S. Tohill; Pvt John Van Den Berghe; Pvt Milton E. Wadsworth; Pvt James C. Waller, Jr.; Pvt Saint C. Weaver; Pvt Shirley R. Wood; Pvt Eugene T. Woolf;

Pvt Verner H. Zinik; and Pvt William E. Zwick, Jr.

By command of Major General JOYCE:
P. R. DAVISON,
Colonel, General Staff Corps, Chief of Staff.●

CONGRATULATING COLUMBIA UNIVERSITY SCHOOL OF SOCIAL WORK

● Mr. D'AMATO. Mr. President. I rise today to congratulate the Columbia University School of Social Work on the occasion of the Centennial of the oldest social work training program in the nation. Evolving from a summer program organized by the Charity Organization Society in New York, the School of Social Work has a long and distinguished history of pioneering research, informed advocacy and exceptional professional training.

Throughout the century, Columbia's faculty, students and alumni have worked tirelessly to address both the causes and symptoms of our most pressing social problems. National movements, such as the White House Conference on Children and the National Urban League, have emerged from projects undertaken by the school's faculty and administrators in cooperation with professional and community organizations. The entire nation has benefitted from the work of people like Eveline Burns who works in Social Security; Mitchell I. Ginsberg who works with the Head Start program; Richard Cloward who works with welfare rights and voter registration; Alfred Kahn and Sheila B. Kamerman who works with cross-national studies of social services; and David Fanshel who works with children in foster care.

It is a remarkable accomplishment that social workers have played key roles in every major social reform movement, from settlement houses to labor reform, from the New Deal to civil rights and voter registration. Many of the things we take for granted today such as Social Security, child labor laws, minimum wage, the 40-hour work week, and even Medicare came into existence simply because social workers saw injustice. Social workers did not simply talk about the problem but thought up solutions to the problems and then implemented their ideas into reality. Social workers are inspirational not only in their actions but also in their courage.

As Columbia University School of Social Work, and indeed the social work profession, move into their second centuries, they will be challenged to respond to social change, new social problems, family change, and evolving societal commitments. Now more than ever, we will need well-trained and dedicated social workers to conduct cutting-edge research, administer social programs, and alleviate society's most intractable problems.

It is with appreciation and admiration that I extend my best wishes to Columbia University School of Social Work on its Centennial and look for-

ward to its future activity and achievement.●

INTERNAL REVENUE SERVICE RESTRUCTURING AND REFORM ACT OF 1998

(The text of H.R. 2676, as amended, as passed by the Senate on May 7, 1998, reads as follows:)

Resolved, That the bill from the House of Representatives (H.R. 2676) entitled "An Act to amend the Internal Revenue Code of 1986 to restructure and reform the Internal Revenue Service, and for other purposes.", do pass with the following amendment:

Strike out all after the enacting clause and insert:

SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE; TABLE OF CONTENTS.

(a) *SHORT TITLE.*—This Act may be cited as the "Internal Revenue Service Restructuring and Reform Act of 1998".

(b) *AMENDMENT OF 1986 CODE.*—Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) *TABLE OF CONTENTS.*—The table of contents for this Act is as follows:

Sec. 1. Short title; amendment of 1986 Code; table of contents.

TITLE I—REORGANIZATION OF STRUCTURE AND MANAGEMENT OF THE INTERNAL REVENUE SERVICE

Subtitle A—Reorganization of the Internal Revenue Service

Sec. 1001. Reorganization of the Internal Revenue Service.

Sec. 1002. IRS mission to focus on taxpayers' needs.

Subtitle B—Executive Branch Governance and Senior Management

Sec. 1101. Internal Revenue Service Oversight Board.

Sec. 1102. Commissioner of Internal Revenue; other officials.

Sec. 1103. Treasury Inspector General for Tax Administration.

Sec. 1104. Other personnel.

Sec. 1105. Prohibition on executive branch influence over taxpayer audits and other investigations.

Sec. 1106. Review of Milwaukee and Waukesha Internal Revenue Service offices.

Subtitle C—Personnel Flexibilities

Sec. 1201. Improvements in personnel flexibilities.

Sec. 1202. Voluntary separation incentive payments.

Sec. 1203. Termination of employment for misconduct.

Sec. 1204. Basis for evaluation of Internal Revenue Service employees.

Sec. 1205. Employee training program.

TITLE II—ELECTRONIC FILING

Sec. 2001. Electronic filing of tax and information returns.

Sec. 2002. Due date for certain information returns.

Sec. 2003. Paperless electronic filing.

Sec. 2004. Return-free tax system.

Sec. 2005. Access to account information.

TITLE III—TAXPAYER PROTECTION AND RIGHTS

Sec. 3000. Short title.

Subtitle A—Burden of Proof

Sec. 3001. Burden of proof.

Subtitle B—Proceedings by Taxpayers

Sec. 3101. Expansion of authority to award costs and certain fees.

Sec. 3102. Civil damages for collection actions.

Sec. 3103. Increase in size of cases permitted on small case calendar.

Sec. 3104. Expansion of Tax Court jurisdiction to responsible person penalties.

Sec. 3105. Actions for refund with respect to certain estates which have elected the installment method of payment.

Sec. 3106. Tax Court jurisdiction to review adverse IRS determination of tax-exempt status of bond issue.

Sec. 3107. Civil action for release of erroneous lien.

Subtitle C—Relief for Innocent Spouses and for Taxpayers Unable To Manage Their Financial Affairs Due to Disabilities

Sec. 3201. Spousal election to limit joint and several liability on joint return.

Sec. 3202. Suspension of statute of limitations on filing refund claims during periods of disability.

Subtitle D—Provisions Relating to Interest and Penalties

Sec. 3301. Elimination of interest rate differential on overlapping periods of interest on tax overpayments and underpayments.

Sec. 3101A. Property subject to a liability treated in same manner as assumption of liability.

Sec. 3302. Increase in overpayment rate payable to taxpayers other than corporations.

Sec. 3303. Elimination of penalty on individual's failure to pay for months during period of installment agreement.

Sec. 3304. Mitigation of failure to deposit penalty.

Sec. 3305. Suspension of interest and certain penalties where Secretary fails to contact individual taxpayer.

Sec. 3306. Procedural requirements for imposition of penalties and additions to tax.

Sec. 3307. Personal delivery of notice of penalty under section 6672.

Sec. 3308. Notice of interest charges.

Sec. 3309. Abatement of interest on underpayments by taxpayers in Presidentially declared disaster areas.

Subtitle E—Protections for Taxpayers Subject to Audit or Collection Activities

PART I—DUE PROCESS

Sec. 3401. Due process in IRS collection actions.

PART II—EXAMINATION ACTIVITIES

Sec. 3411. Uniform application of confidentiality privilege to taxpayer communications with federally authorized practitioners.

Sec. 3412. Limitation on financial status audit techniques.

Sec. 3413. Software trade secrets protection.

Sec. 3414. Threat of audit prohibited to coerce tip reporting alternative commitment agreements.

Sec. 3415. Taxpayers allowed motion to quash all third-party summonses.

Sec. 3416. Service of summonses to third-party recordkeepers permitted by mail.

Sec. 3417. Prohibition on IRS contact of third parties without prior notice.

PART III—COLLECTION ACTIVITIES

SUBPART A—APPROVAL PROCESS

Sec. 3421. Approval process for liens, levies, and seizures.

SUBPART B—LIENS AND LEVIES

Sec. 3431. Modifications to certain levy exemption amounts.

Sec. 3432. Release of levy upon agreement that amount is uncollectible.

Sec. 3433. Levy prohibited during pendency of refund proceedings.

Sec. 3434. Approval required for jeopardy and termination assessments and jeopardy levies.