

DEPARTMENT OF THE TREASURY,  
INTERNAL REVENUE SERVICE,  
Washington, DC, July 31, 2000.

MS. LINDY L. PAULL,  
Chief of Staff, Joint Committee on Taxation,  
Washington, DC.

DEAR MS. PAULL: I am writing to comment on your complexity analysis of the conference agreement on H.R. 4810, the Marriage Tax Reconciliation Act of 2000 (the "Act"). Because time constraints prevented your staff from consulting the Internal Revenue Service (IRS) and the Department of the Treasury prior to issuing the Conference Report, I would like to take this opportunity to point out two additional issues concerning the conference agreement.

First, having the increased standard deduction, wider 15-percent bracket, and higher Earned Income Tax Credit (EITC) phaseout range apply to tax year 2000 will require significant changes to the IRS 2000 tax forms and processing programs. If the legislation is enacted before mid-September 2000, we should have no problem in timely implementing the required changes. Later enactment could adversely impact distribution and processing of individual income tax returns for tax year 2000.

Second, Section 6 of the Act relating to estimated taxes creates complications for both taxpayers and the IRS. Taxpayers are generally required to make quarterly payments of estimated taxes and/or withholding at least equal to 25 percent of the lesser of (i) 90 percent of the tax shown on their return for the taxable year or (ii) 100 percent (108.6 percent for certain high income taxpayers) of the tax shown on the tax return for the prior year. Estimated tax penalties are imposed on underpayments of required installments.

Section 6 of the Act prevents tax year 2000 changes from being taken into account in determining the amount of any estimated tax installments due before October 1, 2000. Therefore, the required installments for married taxpayers for the first three quarters of tax year 2000 (and the penalties for their underpayment) will not be based on the tax shown on the taxpayer's 2000 tax return. Instead, they will be based on the tax that "would have been" shown on the taxpayer's 2000 tax return had the bill not been enacted. Section 6 will create confusion and complexity for taxpayers who must determine the amount of estimated tax payments due for the remainder of tax year 2000 and who want to make adjustments in the amount of their taxes withheld. It also presents a trap for taxpayers who know about their reduced liability due to the Act but who are not aware of Section 6 of the Act.

The biggest problem with Section 6, however, is the burden imposed on married taxpayers who wish to do their own computation of their estimated tax penalty for tax year 2000 (even if only to determine whether they have a penalty), or to verify the IRS' computation of the penalty. These taxpayers will need to complete Form 2210, Underpayment of Estimated Tax by Individuals, Estates, and Trusts. They will not be able to use the Short Method, but will be required to use the much more complicated Regular Method. Married taxpayers will be directed to complete Part II of Form 2210 twice. First, they will compute their required installments for the first three quarters of 2000 using their "would have been" 2000 tax. Next, they will compute their required installment for the fourth quarter using their actual 2000 tax. The instructions for Form 2210 will be expected to include the tax rate schedules, worksheets, EITC phase-out adjustments, etc. that married taxpayers will need to compute their "would have been" tax for 2000.

In addition, to the above-mentioned modifications to the 2000 Form 2210, the IRS will

need to modify its tax year 2000 Form 1040 processing and estimated tax penalty processing to take into account the "would have been" 2000 tax for married taxpayers in determining their required installments for the first three quarters. While these modifications are not difficult, they will consume a significant amount of our programming resources over a short period of time (three staff years before the end of 2000). Since our programming resources for tax year 2000 processing (in 2001) are already fully committed, implementing Section 6 presents problems for the IRS.

If you have any questions, please call. I will be happy to meet with you to discuss any of these issues.

Sincerely,

CHARLES O. ROSSOTTI.

## INTRODUCTION OF NO GUNS FOR VIOLENT PERPETRATORS ACT

**HON. DENNIS MOORE**

OF KANSAS

IN THE HOUSE OF REPRESENTATIVES

*Monday, September 18, 2000*

Mr. MOORE. Mr. Speaker, today I join with ten of my colleagues in introducing legislation that will keep guns out of the hands of our most violent criminals.

In my twelve years as an elected District Attorney, I found that to the victim of a violent crime it makes little difference whether the perpetrator was an adult or a juvenile. I believe we all can agree that violent persons should not be able to legally possess a firearm.

We already have legislation that makes it illegal for convicted felons to possess a firearm. But a loophole allows people who were convicted of violent crimes when they were juveniles to possess firearms. This is a narrow loophole that should be closed.

This loophole was brought to my attention by one of my constituents, Bob Lockett, who owns a gun store in my district. An individual with a conviction for a shooting death as a juvenile in California tried to purchase gun parts at his store. I commend Mr. Lockett for bringing this serious matter to my attention, and I agree with him that these individuals with a violent past should be prohibited from possessing firearms. And although the state of Kansas has this law, I believe that this should be a federal law to prevent violent perpetrators from possessing firearms nationwide.

Mr. Speaker, persons who have a juvenile adjudication for a violent felony should not—should never—possess a firearm. I urge my colleagues to support this important legislation, the text of which appears below.

H.R. 5194

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### SECTION 1. SHORT TITLE.

This Act may be cited as the "No Guns For Violent" Perpetrators Act".

### SEC. 2. PROHIBITION ON POSSESSION OF A FIREARM BY AN INDIVIDUAL WHO HAS COMMITTED AN ACT OF JUVENILE DELINQUENCY THAT WOULD BE A VIOLENT FELONY IF COMMITTED BY AN ADULT.

Section 922(g)(1) of title 18, United States Code, is amended—

(1) by striking the comma; and  
(2) by inserting ", or adjudicated as having committed an act of juvenile delinquency

that would be a crime of violence (as defined in section 924(c)(3)) and punishable by imprisonment for such term if committed by an adult" before the semi-colon.

## VERMONT HIGH SCHOOL STUDENT CONGRESSIONAL TOWN MEETING

**HON. BERNARD SANDERS**

OF VERMONT

IN THE HOUSE OF REPRESENTATIVES

*Monday, September 18, 2000*

Mr. SANDERS. Mr. Speaker, today I recognize the outstanding work done by participants in my Student Congressional Town Meeting held this summer. These participants were part of a group of high school students from around Vermont who testified about the concerns they have as teenagers, and about what they would like to see the government do regarding these concerns.

I am asking that these statements be submitted into the CONGRESSIONAL RECORD, as I believe that the views of these young persons will benefit my colleagues.

HON. BERNARD SANDERS IN THE HOUSE OF REPRESENTATIVES

ON BEHALF OF SCOTT DOBROWOLSKI

REGARDING GUN CONTROL—MAY 26, 2000

SCOTT DOBROWOLSKI: I come here this morning to speak on gun control, and as our schools have been noted, there is more and more shootings in our schools. Now legislation has been taking away handguns, assault rifles, many of the weapons that have been used to kill our students.

Now as I see it, I have been raised with firearms in my home and as part of this I have had a lot of training with them. I have been told right and wrong, whether or not to shoot, what to shoot. I deer hunt. Really a matter of my training as I have been told not to kill people.

As we have learned there is more and more students killing each other. A lot of these children have been decided and acquitted for not knowing the difference between killing their student and just merely playing around.

As I see it, there should be more education in school as to avoid the shooting of their classmates. If we started at a younger age, I believe that we could severely delay the risk of having all these shootings. I am not saying hand-on experience with firearms, but more or less just education on right and wrong in our schools because apparently as we have seen, parents no longer care or they are not doing their job.

My parents at a very young age taught me the difference between right and wrong and responsibility and I feel this is not being done anymore. Frankly, I went to France and instead of fearing the fact that my plane would go down I have a greater percentage of dying in my school because one of my friends might get ticked off because I told him he looked funny and he might shoot at me. I feel this is a great danger and should be stopped at a more recent time where children are more able to be influenced by what happens in their lives.

HON. BERNARD SANDERS IN THE HOUSE OF REPRESENTATIVES

ON BEHALF OF NATHAN LOIZEAUX

REGARDING COLLEGE FINANCING—MAY 26, 2000

NATHAN LOIZEAUX: Thank you very much. I would like to talk to you about college financing. I am a Mt. Abraham senior

right now. I will graduate this year, and I have been trying to get together finances to go to college and I am just realizing how hard it is. Yes, there are a lot of scholarships out there today. I have actually a book about this thick.

Unfortunately, once you start whittling down parents, grandparents, what activities you are involved in, your heritage, all of a sudden you find out the white male does not have to many scholarships out there, and then not only to top that off, but he has got to compete with everybody else in the state for the exact same scholarships.

Also my parents and great grandparents started a college account for me. They started saving up money for me. My parents were severely penalized for having a college savings account. I think that is totally wrong. You and people in Congress, people in government want teenagers and high school students to be able to go on to college to get a better education, and in this day and age you need a better education to get a good job. Yes, there are thousands of jobs out there for \$6 an hour.

Unfortunately, you are never going to make it out of that gene pool without a college education. Unfortunately, a college education is very expensive. Take UVM here, for instance. I work here as a temporary helper in the summer. This college just recently raised its tuition. Colleges all over the state are raising their tuition. It is harder and harder to get into a college. You want us to get a better education but are denying us the ability to do that by not giving us the funds. And when colleges are constantly bringing up their tuition to get in, it makes it all that much harder. When parents are being penalized for having the accounts for the children to set aside money to go to the college it is even worse.

In this day and age if you are on welfare you're better off. You can get into a college, no problem on welfare basically at this point because they will pay for everything to go to college. A friend of mine is on welfare right now and she got accepted to the university here, UVM, and she basically does not have to pay a thing while she is here the entire time. She has lower grades than I do, she is not involved in the community nearly as much as I am. I applied for the same place here, but I cannot get in even though I have better academic grades and I am involved in more things. That does not really matter to me, I do not care about their selection process. It is the fact that people like me are getting denied money for setting aside money for this time and because just the raising of funds to get into a college and the expenses. We need to get a better education but in order to do it we need to have the funds. The problem is we do not have the funds.

HON. BERNARD SANDERS IN THE HOUSE OF REPRESENTATIVES

ON BEHALF OF KATHY UNGER, MEREDITH BLESS, CULLEN BOUVIER AND SCOTT WARD

REGARDING CIVIL UNIONS—MAY 26, 2000

KATIE UNGER: I am going to begin. Okay. We are here to support the Civil Union Law that Vermont passed recently, but we are of the opinion that it should have gone further, and we think that—basically we think that everyone should have a right to be joined in marriage. And when you define marriage it is sort of a celebration of life and of loving another person and it is just something that everyone should be able to do whether or not their partner is male or female.

MEREDITH BLESS: We also think that it should be forced on the church to marry two people. It should be separate from the church because it is kind of against the church for

that. But somebody who could do it like a justice of the peace.

SCOTT WARD: As Katie said, we commend Vermont for taking the steps that it has, but we feel that it is more of a national issue and that other states need to be involved in this also. So we really feel it does need to be taken further and not just Vermont.

CULLEN BOUVIER: I take the standpoint of Scott as well. I think that Vermont is doing a great job taking the first steps in the Civil Union Bill and doing great things for people, but you see different things in the papers about—last week I can recall a man putting out a sign by his driveway that was not very kind words toward homosexual people, and you just realize that there is a lot more that can be done.

HON. BERNARD SANDERS IN THE HOUSE OF REPRESENTATIVES

ON BEHALF OF THALIA SPARLING AND KATE EARLEY

REGARDING BIOENGINEERING—MAY 26, 2000

THALIA SPARLING: I wanted to raise the issue of genetically modified food which the FDA has refused to label on products. Genetically modified food has been on the market for six years now and there is very little awareness from the common people, the public about this issue. And there is a really strong grass roots movement in Vermont right now over this issue, and it is an issue that really needs to be addressed.

KATE EARLEY: I feel that we do not know enough about this issue that they should not be able to label it, because basically they are just feeding us things we do not know thinking about. And if they have to say how much of what is in certain foods and they have to label food now, they should not be able to not label this, because it does not give a person a choice of what they are putting in their body. And they do not know enough of what could happen 20 years from now from doing this or 30 years from now or generations from now how it could effect us physically or in the environment or anything. We need to do a lot more testing before they can be allowed to put this in the food, or label it, at least label it.

“THE GREAT HUNGER” MEMORIAL AND THE IRISH POPULATION IN NORTHEAST OHIO

HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

Monday, September 18, 2000

Mr. KUCINICH. Mr. Speaker, today I recognize Cleveland's new memorial, “The Great Hunger,” and honor the entire Northeast Ohio Irish community.

Mr. Speaker, as you are aware, the Irish Famine of 1845–50, known as “An Gorta Mor,” or the “Great Hunger,” was devastating to the people of Ireland. One-hundred fifty years ago, during the Irish Potato Famine, Ireland was exporting tons of grain and cattle to great Britain during the industrial revolution. This left most Irish peasants feeding on one crop—the potato. When the potato famine broke out, the majority of Irish went hungry or starved to death; those lucky enough to make the voyage across the Atlantic often died in the coffin ships common of the time.

Of those who survived, many fled to the United States for freedom from the poverty, disease and hunger which claimed as many

as one million lives. Large quantities of settlers, moved to the Cleveland area, where they were relegated to the swampy banks of the Cuyahoga River, an area which came to be known as “The Irishtown Bend.” Many died here, succumbing to cholera, tuberculosis and infections while living a harsh existence in terribly inadequate, tarpaper shacks.

In memory of those who died and in recognition of the many who survived the horrors of poverty and disease, the memorial of “The Great Hunger” will be dedicated on September the sixteenth. After years of work, the Monument will finally be erected on the banks of the Cuyahoga River. Thanks to the effort of many Northeast Ohioans who worked earnestly on ‘Cleveland's Memorial to the Great Hunger Committee,’ led by co-chairs Bishop James Quinn and former Congressman and Commissioner Robert E. Sweeney, this 11-ton monument will be a source of pride for all Clevelanders. Because of the work of countless county and city officials, especially Cuyahoga County Commissioners Jane Campbell, Jimmy Dimora and Tim McCormack, we can appropriately honor the Irish who enrich our Cleveland shores.

Today, many of the two million Ohioans who claim Irish Ancestry are descendants of those brave souls who struggled through a famine and made the long journey to the United States. For the courage displayed by the Irish, and for the rich tradition they have provided the Cleveland area, I ask that my colleagues to honor with me and recognize these great peoples and the great monument, “An Gorta Mor.”

TRIBUTE TO JOE C. FOWLER

HON. JOHN J. DUNCAN, JR.

OF TENNESSEE

IN THE HOUSE OF REPRESENTATIVES

Monday, September 18, 2000

Mr. DUNCAN. Mr. Speaker, Joe C. Fowler has just retired after more than 50 years of service to this Nation in law enforcement.

He served as a Patrolman, Detective, and Chief of the Knoxville Police Department, Sheriff of Knox County, and for the past six years as United States Marshal for the Eastern District of Tennessee.

Marshal Fowler has served in each of these positions with great honor and distinction.

More importantly, he has never lost his humility and has always supported and remembered the importance of the officer on the beat.

As high as Marshal Fowler rose, he never became too big to help serve pancakes at the annual fund raising breakfast for the Northside Kiwanis Club.

He is a dedicated family man, having been married to his wife Sue for 44 years, and they have two sons and four grandchildren.

This County would be a much better place if we had more men like Joe Fowler.

I submit for the RECORD an article about Marshal Fowler's career from the September 18th issue of the Knoxville News-Sentinel and call it to the attention of my Colleagues and other readers of the RECORD.