



# letters to the editor

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## Good Flow Charts, Bad Tax System

To the Editor:

Wow! I rarely think much about tax simplification. I suppose if I ever do see true tax simplification, my reaction will be much like Samuel Johnson's reaction to women preachers — much like a dog walking on its hind legs: not noticeable that it is done well or badly, but surprising that it is done at all.

Always on the forefront of tax thought, *Tax Notes* recently made even me think that simplification really must happen. "New Guidance for Taxpayers With Impermissible Accounting Methods," by Rohrs, Harrington, and Walberg, *Tax Notes*, Aug. 26, 2002, p. 1237, includes several flow charts that would test the navigational skills of aficionados of Byzantine complexity. I'm certainly not criticizing them, and the flow chart on p. 1239 seems especially good. Even I could follow some of its intricate inner workings.

But zounds! Is our tax system (on something as seemingly simple as a change in accounting method) this complicated? With all the stop signs (I like the traffic metaphor) in the flow charts, shouldn't there also be other road hazard signs? I'm thinking, "Dip," "Steep Grade," "Slippery When Wet," etc.

Seriously, these flow charts are useful. Indeed, since our government is not very good at explaining our complicated system, maybe it should dispense with regulations and use flow charts instead. I guess I'll (patiently) wait for tax simplification.

Very truly yours,

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