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Robert W. Wood THE TAX LAWYER

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Plainspoken Tax Law

Harry Truman may be remembered for plain speaking, but the IRS may soon have to join in. Or at least *write* plainly. Why? The Senate has just (unanimously!) passed the Plain Writing Act of 2010 (H.R. 946), which would require agencies like the IRS to issue some of its guidance in plain writing.

Within a year after the bill passes, the IRS will have to use plain writing in every "covered document." A covered document is:

- Any document relevant to obtaining any federal benefit or service or filing taxes, that provides information about any federal benefit or service, or that explains to the public how to comply with a requirement the federal government administers or enforces; and
- Any letter, publication, form, notice, or instruction whether in paper or electronic form.

Tax regulations are excluded, though, so don't get your hopes up that tax law is going to get all warm and fuzzy. It will still be encumbered by complexity, exceptions within exceptions, byzantine detail, and no shortage of O. Henry-like irony. Just when I'd gotten used to the Paperwork Reduction Act Notices—that I think of as requiring more paperwork, not less—we may need to have extra plain language. I sure hope there's a "Plain Language Compliant" disclosure like there is a Paperwork Reduction Act Notice. The House had earlier passed a slightly different version of this bill, so it must approve the Senate's version before going to the President for signature. Will it matter? It's hard to say.

In my view (please don't hate me), the IRS does a remarkably good job of issuing guidance about most things, especially now that it (like me, also a heel dragging old-timer) has been forced into the internet age. Check out www.irs.gov. IRS Publications are pretty comprehensive, and the IRS comes out regularly with tips, lists, reminders and other such items. Guidance provided in a Q&A format is also becoming much more common.

On my favorites list are the user-friendly and digestible "tax tips." Some of them are catchy David Letterman-like Lists of 10 Things to do or to know. An example is this one on what tax exempt organizations need to do by October 15th. See Special Edition Tax Tip 2010-12. Some are even called "summertime tax tips"—I keep expecting them to advise keeping sand out of your TurboTax. Instead, one offered: Eight Cool Reasons to visit IRS.gov/Espanol this Summer (Summertime Tax Tip 2010-14). For more Tax Tips, see Tax Tips for 2010.

Apart from perusing the IRS website, you can also sign up for emails that will keep your email inbox peppered with tips, reminders and news items. You can even get emails with information about IRS auctions of seized property. See IRS Real and Personal Property Sales.

Want plain speaking not plain writing? If you don't want things in writing but prefer the movie version, there are IRS videos. Well, they are hardly America's Funniest, but still, check them out: IRS's YouTube Channel.

If this makes you want to practice tax law:

Five True Tales From A Tax Lawyer

Five More True Tales From A Tax Lawyer

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he can be reached at wood@woodporter.com. This discussion is not intended as legal advice, and cannot be relied upon for any purpose without the services of a qualified professional.