

# Forbes



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THE TAX LAWYER

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### Trump's Tax Trump? You're Fired IRS!

Except for Warren Buffett, few souls **like** paying taxes. With rates lower than his secretary's, the Sage of Omaha may have good reason. See [Buffett's Tax Buffet Is No Smorgasbord](#). But most of us—a Harris Interactive® poll commissioned by the [Tax Foundation](#) says **59 percent**—believe they pay a higher percentage of federal income tax than The Donald. See [Most Americans Feel They Pay More Taxes Than Trump](#).

A system in that much disrepair could use a major comb-over if not an outright “You’re Fired!” After all, whether your taxes are great or small, even the mechanics of return preparation and compliance can be harrowing. Sure, software and computers make it easier than it used to be. We’ve embraced [E-Filing And IRS Website](#), and where would Tim Geithner be without TurboTax? See [No More Laughing At TurboTax Defense](#).

Despite modern conveniences, our system is a behemoth. “Simple” returns are not. So it’s no surprise that the U.S. tax system ranks badly. In fact, we can call ourselves [America the Difficult: In Tax Compliance, the U.S. ranks 69 of 183 nations](#). So says the [Paying Taxes 2012 study](#), from the World Bank, International Finance Corp. and PricewaterhouseCoopers.



Image of Donald Trump

You may not care how we stack up in the Tax Olympics measuring the relative difficulty of paying taxes. Tax Events include compliance hours, tax rates and more, weighing the full business tax burden. Another poor U.S. showing was in the [World Bank's annual Doing Business survey](#).



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Who has the easiest systems? The Maldives are Numero Uno, followed by Qatar, with Hong Kong taking the Bronze. How does America stack up? Now 69th out of 183 countries, our rank keeps slipping. Our system gets comparatively **more** complex while **many** countries reform and retool tax codes, improving their medal standings.

Sans facts and figures, though, what do we know in our gut? The U.S. tax system is obscenely complicated. These are comparisons of business tax systems, not for Joe taxpayers. Yet perhaps we've reached a point that our [Tax System is Too Complex To Be Constitutional?](#)

At the least, complexity is the most serious problem facing the IRS, says even the Commissioner. See [Prepared Remarks of IRS Commissioner Douglas H. Shulman](#). With rare solidarity, U.S. Taxpayer Advocate Nina Olson agrees. See [Written Statement of Nina E. Olson, Complexity and the Tax Gap](#). From that viewpoint, a streamlined and more simple system (it wouldn't even have to be flat) would surely be an improvement.

For more, see:

[Why Prospects For Tax Reform In 2011 Look Dim](#)

[U.S. Tax System Too Complicated](#)

[IRS Chief Looks For Tax Simplicity](#)

[New Worries Over E-Filing Taxes](#)

[Flat, Fair And Progressive Taxes?](#)

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