

## CHAPTER SEVEN



# Culture Bingo

*Now, eh, f-f-forget the surtax and subtract the total from Schedule G, page 3 from line 24 and add line 1g, eh, plus line 15, less s-s-s-s-six percent of of whichever, or or whichever is greater.*

—Porky Pig reads instructions while preparing his tax return,  
*Cracked Quack*, Friz Freleng (1951)

Everyone picks on the Internal Revenue Service. Luntz Research, a Republican polling firm, asked 800 registered voters nationwide which federal government agency they disliked the most. The landslide winner: the IRS, America's Favorite Enemy Number One.

The Town of Brookhaven, New York acquired a 42-acre site in Holtsville which it leased to IRS beginning in 1972. The Holtsville Fire District challenged exemption of the IRS facility from a property tax which funded fire protection. Reasoning that the Internal Revenue Service does not enhance the health, education, safety, or welfare of the residents of Holtsville, the Suffolk County Supreme Court revoked the IRS tax exemption.

What kind of person collects taxes? IRS Commissioner Donald Alexander (1973-1977) rationalized becoming the nation's top tax collector by noting that Matthew was a tax collector before he became a saint.

Despite frequent calls to abolish the IRS, it won't ever happen. George S. Boutwell (1862-1863), the first internal revenue commissioner,

wrote in his 1902 autobiography, “In the year 1901 it may be assumed that the Internal Revenue Office will exist while the Government shall exist, although it came into being as a [Civil] war measure and as a temporary policy.” Yet only one president has ever entered the IRS building: John F. Kennedy. The event was so significant that IRS placed a plaque in the National Office commemorating the event.

### **They’ve Got Culture**

Some people believe that the IRS slogan is, “We’re not happy until you’re not happy.”

It’s been my experience that most IRS employees at all echelons are highly professional, anxious to help, and truly believe in giving “customer service” however elusive the goal. Although IRS is the largest paper shuffling organization in the world, when I call, I still get a live American person fairly quickly. With its emphasis on customer service, I have been greeted with, “Thank you for calling IRS. My name is Matt. How can I help you?” Really! It’s a refreshing way to begin a conversation with a feared agency.

You may be surprised to learn that there exists an “IRS Rules of Conduct” and a revenue procedure stating IRS policy to act fairly toward taxpayers. And generally, they do. In addition, IRS employees are governed by Standards of Ethical Conduct for Employees of the Executive Branch. The IRS Mission Statement aims to “Provide America’s taxpayers top quality service by helping them understand and meet their tax responsibilities and by applying the tax law with integrity and fairness to all.”

When Larry Gibbs (1986-1989) became commissioner, he instituted the policy that taxpayers were “customers” of IRS. When the IRS views taxpayers as customers, there is a presumption and attitude that the level of service must rise to satisfy customer needs. Tax collectors of old viewed their primary function as collecting (or extracting) taxes. The IRS realizes that helping taxpayers with self-assessment (backed by enforcement) is the way we raise revenue. Implementing this ideal meant changing IRS culture, but that wasn’t easy.

Major management problems existed at the service centers in the 1980s, particularly in Philadelphia. Clerks discarded tax returns with checks in wastepaper baskets and in burn barrels. Refund checks