

officials in these fields. Those controversies are dealt with by other means, especially designed for the purpose." (Emphasis added)

The Congress, through the Joint Committee on Internal Revenue Taxation, already conducts a continuing and detailed examination of the Internal Revenue Service's discharge of its duties under the Internal Revenue Code. Sections 8001 through 8023 of the Internal Revenue Code set forth the powers and duties of the Joint Committee relevant to its continuing supervision of the Service and the development of the Code. These provisions in many respects parallel those which would be conferred upon the Ombudsman. Section 8022 confers broad powers of investigation upon the Joint Committee. Section 8022 provides:

"It shall be the duty of the Joint Committee—

(1) INVESTIGATION.—

(A) OPERATION AND EFFECTS OF LAW.—To investigate the operation and effects of the Federal system of internal revenue taxes;

(B) ADMINISTRATION.—To investigate the administration of such taxes by the Internal Revenue Service or any executive department, establishment, or agency charged with their administration; and

(C) OTHER INVESTIGATIONS.—To make such other investigations in respect of such system of taxes as the Joint Committee may deem necessary.

(2) SIMPLIFICATION OF LAW.—

(A) INVESTIGATION OF METHODS.—To investigate measures and methods for the simplification of such taxes, particularly the income tax; and

(B) PUBLICATION OF PROPOSALS.—To publish, from time to time, for public examination and analysis, proposed measures and methods for the simplification of such taxes.

(3) REPORTS.—To report, from time to time, to the Committee on Finance and the Committee on Ways and Means, and, in its discretion, to the Senate or the House of Representatives, or both, the results of its investigations, together with such recommendations as it may deem advisable."

Under section 8021, the Joint Committee may hold hearings with sworn testimony where and when it wishes and may compel attendance of witnesses and the production of books, papers and documents. In addition, the Joint Committee is authorized by section 8023 to obtain, whether from the Internal Revenue Service or any other agency, information, suggestions, rulings, and other relevant data for the purposes of the Joint Committee.

Dr. Laurence Woodworth, Chief of Staff of the Joint Committee on Internal Revenue Taxation, has briefly described the continuing function of that Committee in its supervision of the Internal Revenue Service:

"* * * the Joint Committee meets to review administrative problems arising under the internal revenue laws. These may involve a review of administrative procedures in the Internal Revenue Service or, perhaps, review of some proposed ruling or regulation brought to its attention by the Service with respect to which a particular problem exists. In addition, the Joint Committee, from time to time, of its own volition raises questions as to an administrative procedure or proposed or final ruling or regulation. The Joint Committee, on occasion, has made recommendations with respect to legislation, but has not done so on any regular, or frequent bases." ("Enacting Tax Legislation", 18th Tax Institute, University of Southern California Law Center (1966) p. 23)

Furthermore, the Joint Committee, together with the House Committee on Ways and Means and the Senate Finance Committee, has much greater access to tax returns than any other Federal establishment. The effect is that the Joint Committee, with its expert staff, is permanently in session on matters of tax administration. The ombudsman could only duplicate the work of the Joint Committee and with less staff and less expertise than is enjoyed by the Joint Committee and with less responsibility for the results of his intervention than is borne by the Joint Committee.

The Internal Revenue Code of 1954, as amended, is a complex and technical statute. An especially qualified Tax Court hears cases with respect to contested tax deficiencies and the United States District Courts and the United States Court of Claims hears cases with respect to refund suits. Appeals are heard by the United States Courts of Appeals or, in some cases, by the United States Supreme Court. The Ways and Means and Finance Committees carry on a review of the operations of the Internal Revenue Service and its interpretation of the Code. Members of the teaching profession and professional organizations also provide a close and continuing review of Internal Revenue Service activities through law