

The Power to Destroy

by Senator William V Roth Jr and William H Nixon

The Internal Revenue Service has powers unrivaled by any agency of our federal government, powers that can irrevocably affect the lives of more than 200 million American taxpayers. Since its founding, the agency's use--and abuse--of these powers has spawned controversy and frequent calls for reform. But for years, the IRS had rebuffed these efforts, openly resisting all attempts to alter the agency's structure or policies and engaging in acts that have intimidated those who sought change.

In 1997 William Roth spearheaded the most extensive tax collection reform effort in modern history. He initiated an investigation into the IRS and chaired congressional hearings that uncovered horrifying stories of abuses against taxpayers that shocked the nation. The legislation that resulted--the Internal Revenue Service Restructuring Act, which passed the Senate unanimously in May 1998--has ushered in what *The New York Times* called "the most sweeping changes in decades to an agency whose very function has long made it the most reviled in government."

The Power to Destroy tells the behind-the-scenes story of the congressional investigation of the IRS, the steps that have been taken to curb its abuses of power, and Senator Roth's proposals for far-reaching changes that still need to be made. Along the way, Roth and Nixon vividly recreate the stories of the victims of the Internal Revenue Service using exclusive interviews with those who have been unjustly audited, foreclosed, prosecuted, and worse. With explosive new investigative material--including unreleased internal surveys from IRS employees across the nation--the authors show how corruption, mismanagement, perverse incentives, and negligence exist inside a culture that is as cloistered as it is powerful. The book concludes with an explanation of what you need to know about your rights under the new tax laws--and what to do if you are audited.

Part expose' of a government agency gone grievously wrong, part history of a radical and unprecedented reform effort, and part empowering handbook for understanding the new tax laws, *The Power to Destroy* is a provocative book every taxpaying America needs to read.

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