

**OPENING STATEMENT
AS PREPARED FOR DELIVERY**



**Opening Statement of
Chairman Tim Huelskamp
Subcommittee on Economic Growth, Tax and Capital Access
Committee on Small Business
Hearing: *Audits and Attitudes: Is the IRS Helping or Hurting Small Businesses?*
AS PREPARED FOR DELIVERY
June 22, 2016**

Good morning. Thank you all for being with us today. I call this hearing to order.

Whether we want to or not, each and every one of us has a relationship with the IRS. As Benjamin Franklin famously said, “In this world nothing can be said to be certain, except death and taxes.”

In the administration of the tax code, the IRS has dual roles: collection and enforcement. Small businesses have a right to be treated fairly on both counts. Unfortunately, that isn’t always the case.

We can all appreciate that the IRS has a tough job to do. However, the best outcomes will result from the IRS and taxpayers working together to improve voluntary compliance and efficiently allocate resources.

The Small Business Committee has heard from a number of small businesses that have been harmed in one way or another by the IRS. In at least two cases, aggressive audits have resulted in these companies closing their doors.

Today’s hearing will focus on some of the ways the IRS can proactively work with small business taxpayers to improve communication and compliance, as well as on some things the IRS needs to do differently.

I’d like to thank our witnesses for coming today. I look forward to your testimony. I now yield to Ranking Member Chu for her opening remarks.