

JAMES T. WALSH  
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## Congress of the United States

House of Representatives

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May 31, 2002

Carrie Samios  
4256 Altair Course  
Liverpool, NY 13090

Dear Carrie,

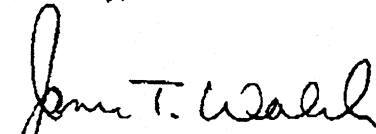
Thank you for your recent letter about the origins of the federal income tax. I appreciate hearing from you on this important subject.

The Sixteenth Amendment, ratified on February 25, 1913, provided that "Congress shall have the power to lay and collect taxes on incomes, from whatever source derived without apportionment among the several states and without regard to any census or enumeration." This amendment allowed the introduction of the modern income tax which was first enacted as part of the Tariff Act of 1913, signed into law by President Wilson on October 3, 1913, and applied both to corporations and to individuals. The individual income tax was levied on most of the working population by the end of World War II and the withholding system was introduced in the current Tax Payment Act of 1943 to facilitate the payment and collection of personal income taxes. A comprehensive revision of the federal tax system focusing on fairness, efficiency, and simplicity was enacted as the Tax Reform Act of 1986. The Internal Revenue Service (IRS) was restructured in the Internal Revenue Service Restructuring and Reform Act of 1997, with several acts were passed at that time to provide for and ensure taxpayer rights.

The Economic Growth and Tax Relief Reconciliation Act became law (P.L. 107-16) on June 7, 2001, providing a number of tax reductions. I have always been a strong supporter of taxpayer relief and protection and was pleased to vote for this bill.

Thank you for sharing your thoughts with me. Please feel free to contact my office with any further concerns. Best wishes!

Sincerely,



James T. Walsh  
Member of Congress