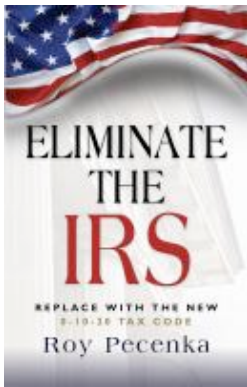
The background of the cover features a draped American flag at the top, with its stars and stripes clearly visible. Below the flag, the background is a light, textured surface with faint, overlapping images of tax forms and documents, suggesting a focus on tax law and administration.

ELIMINATE THE IRS

REPLACE WITH THE NEW
0-10-20 TAX CODE

Roy Pecenka



***Eliminate the IRS.** Not many had this thought until the IRS scandal of 2013. Most knew that the IRS was the most brutal collection agency in the USA; now most know that the IRS targets groups that politicians dislike. The IRS has employees committing criminal acts. **Eliminate the IRS** by Roy Pecenka supplies a new tax code and an organization to replace the IRS. It also suggests eliminating all 90,000+ IRS employees and the 75,000+ page tax code.*

Eliminate the IRS

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**ELIMINATE THE IRS:
REPLACE WITH THE NEW
0-10-20 TAX CODE**

Roy Pecenka

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CHAPTER 1

ELIMINATE THE IRS

It was unbelievable for the author to suggest the elimination of an entire government agency like the IRS; this would have never been a thought; but that all changed. Then scandal after scandal started to affect the Obama Administration starting in late 2012 and continuing into 2013; the 2013 IRS scandal was just one of those. It became clear that the IRS was out of control; no amount of behavior modification or tax code change would correct the situation. However, such a radical change of eliminating the IRS needs to have a plan. One needs a plan to replace the tax code; after the author discovered a tax plan that could replace the current federal income tax the rest of this book came together.

This book recommends eliminating the IRS; that includes all 90,000+ employees, never hiring the 6,000 IRS agents planned for Obamacare, and the 75,000+ page IRS tax code; it all has to go. The IRS scandal that has dominated news in 2013 was the reason for writing this book; Part II of this book discusses the IRS scandal. However, in order to eliminate the IRS one must have a plan of action. Part III of this book discusses a replacement tax code for the existing IRS tax code. This new tax code is called 0-10-20; it is discussed in detail and proof is offered that it works. The new 0-10-20 tax forms are presented; they are simple and very straight forward; these two forms contain less than 10 lines; that makes them close to postcard size. The 0-10-20 tax plan relies on collecting taxes

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on income; a chapter is dedicated to discussing this income concept. A new tax code is not enough; there must be a plan to replace the IRS. Part IV of the book discusses the replacement for the IRS. A chapter reviews the privatization of the IRS; that is contracting out the government's IRS responsibility to a private contractor. Since the existing IRS tax code is eliminated, a chapter is devoted into potential ways to handle Obamacare since no tax authority exists to fund Obamacare; in addition, a chapter is devoted to excise taxes, a tax that the new 0-10-20 tax code does not address. Just think all this book would have not happened if it had not been for the growing by the day IRS scandal of 2013.

Part V of the book discusses a comprehensive conservative plan. This includes other issues in addition to taxes. This allows politicians to consider the new 0-10-20 tax code as a standalone plan or as part of a comprehensive conservative plan.

The IRS scandal started out small with the IRS claiming that a few rogue agents in Cincinnati targeted conservative Tea Party groups when they applied for 501c4 status; this is a tax exempt status. As 2013 progresses, two IRS employees take the Fifth before Congress; one asks for immunity from prosecution to return and testify to Congress. It is also learned that the targeting of conservative groups leads all the way to the Chief Counsel's Office; this position is one of two in the IRS that the president can appoint. The question it raises as to what the White House knew and when did they know it. This

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behavior of a government agency can't be tolerated; this is particularly true when one recalls that it is the IRS who is the police force for Obamacare; the existing IRS is the toughest collection agency in the United States of America. Any government agency that acts this way can't be tolerated. If the IRS agency is eliminated a replacement tax code is needed.

This book introduces the 0-10-20 tax plan for raising federal taxes. The 0-10-20 tax plan refers to the percentage that one pays against their income; that is, 0%, 10%, or 20%. Those with a 0% tax rate are those making less than \$30,000 and corporations with 5 or more employees. Also the estate and gift taxes are eliminated; thus they have a 0% tax rate. The 10% tax rate is for those who have an income of from \$30,000 to \$200,000; the 20% tax rate is for those who make more than \$200,000 in income.

A new tax code is not complete without new tax forms. A chapter is devoted to explaining these new forms. There are only 2 forms; both have less than 10 lines. They are very straight forward and easy to fill out and file. An individual or a business with less than 5 people needs to know their income; the entire concept behind the new 0-10-20 tax plan is to only tax income and not consider adjustments, deductions, and credits.

An entire chapter is dedicated to explaining income. It is different than Adjusted Gross Income (AGI). Income is a key feature behind the new 0-10-20 tax code. Sensitivity analysis is used to examine the difference between AGI and income. A

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new tax plan is just the start of replacing the IRS. A plan on the federal agency that replaced the IRS is also needed.

The fourth part of this book discusses a new federal agency to replace the IRS. It is suggested that the entire workforce be removed, and the required federal work be privatized. Privatization is the contracting out of government services to a private contractors; the government pays the contractor for performing these services. Privatization can decrease the cost of government as contracts shall be rebid every few years; there are many companies that would like to have these contracts. A small Collection Section of the Treasury Department should be created; this section should have less than 100 employees. Since the tax parts of Obamacare are eliminated by the 0-10-20 tax plan that also needs to be discussed.

Now is the chance to offer opportunities to replace Obamacare. A market driven system that removes obstacles between a doctor and their patients seems to be the best approach. Health Savings Accounts (HSA) should be provided to everyone. People should be encouraged to save for their future medical needs. HSA account deposits can also be deducted from income under the 0-10-20 tax plan.

Part IV also discusses excise taxes which have been with us from our countries beginning as these were in the Constitution. Many do not understand excise taxes; that is because they are usually a hidden tax; this hidden feature is why politicians like this form of taxation. An explanation

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allows others to better understand this tax such that future decisions concerning it can be made.

Not only does this book recommend eliminating the IRS but it goes beyond that; it offers two replacement plans. One is a comprehensive conservative replacement plan in Part V that includes other conservative issues in addition to taxes; the other is the new 0-10-20 tax code as a standalone plan; this plan eliminates the gift and estate taxes; all businesses with 5 or more employees also have no taxes to pay. Just imagine the economic boom this shall create. The 0% tax rate also applies to those making less than \$30,000 a year. Not only is this plan presented, but proof is provided that it works. The two tax forms required to make the 0-10-20 tax plan work are outlined. The concept of income is explained and contrasted with Adjusted Gross Income (AGI) such that the difference between the two is understood. Since the IRS is eliminated and a new tax plan exists, a new federal agency is needed to collect federal taxes; this shall be referred to as the Collection Section of the Treasury Department. Most of the services of this section shall be privatized. This allows for control and oversight over the contractors; problems can be easily handled by eliminating a contractor. This is much easier than firing a federal employee; firing a federal employee is probably impossible. Thus, this book explains how to replace both the 75,000+ page IRS code and its 90,000+ employees.

PART II: THE SCANDAL

CHAPTER 9

THE IMPLEMENTATION PLAN

The 0-10-20 tax code needs to be part of a comprehensive plan by conservatives and Republicans; that is a plan to change the way the federal government operates; from here forward it shall be referred to as a conservative implementation plan. By making the new tax code part of a comprehensive plan, then Washington, D.C. politicians have two approaches; one is to have the 0-10-20 tax code as a standalone plan; the other approach is to have it as part of a comprehensive conservative plan. The author likes it as part of a comprehensive conservative plan; that makes it true change, and true hope for many who have suffered for the last 6 years in an economy that has been stuck in neutral and reverse.

Liberals, progressives, and Democrats always say that conservatives and Republicans are only the party of no and have no plans or ideas. The conservative implementation plan is an answer to these claims. This plan starts by discussing why the United States is exceptional and defining American exceptionalism. The conservative plan addresses women's issues first; this includes effective education for their children; it also includes privacy in healthcare; it includes saving Medicare for their parents; it also allows women to believe in a job market for their children's future; every mother wants their children well educated and to have a future such that they can eventually become independent; creating jobs for children envisions an entire plan to energize the economy. After

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women's issues are addressed, then immigration is discussed. Social issues are next. The radical Islamist war has to also be addressed; Americans can no longer be like an ostrich and bury their heads in the sand. The last part of the comprehensive plan is the new 0-10-20 tax code; this is addressed last as it was the subject of this book. This comprehensive conservation plan represents real hope and change that shall set off an economic boom like never seen in America before.

Exceptionalism is an American concept. The Founding Fathers created the USA believing that God created all people to be free to pursue life, liberty, and happiness. All other countries have been created by monarchs or dictators; this makes America unique. American exceptionalism is a nation based on liberty, individualism, republicanism, populism, and laissez-faire. The early settlers of America came here because they had been persecuted because of religious beliefs. As such America was created with religious tolerance in mind; also the church and the government in America were created separate from each other; this again makes America unique. The USA has always tolerated anyone's religious beliefs; not every other country is this tolerant.

This exceptionalism that kept government out of people's business created an economy that has created more wealth than any other country in the world's history. Liberals and progressives have attacked the USA economy; they want to engage in socialism and spread the wealth of the USA economy around. This socialist economic approach has never

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worked because there is no incentive to work hard if everyone gets the same output. It is time for the conservative's to put forward a comprehensive plan that addresses these concerns.

Women's concerns need to be addressed first. That includes education and healthcare for their children. The educational system in America is failing and American children are no longer being properly educated; the evidence for this is real clear. Education in America is a disaster. The USA spent more money on public education than any modern country but have no results to show for it. In 2009 the USA spent \$7743 per year per student for public education. The next closest countries from a money point of view are Canada and Australian at more than \$2000 less per pupil per year than the USA. However, of 33 modern countries, the USA ranked 18th on math, 13th in science and 7th in reading. Thus, there are no results for the extra expenditures; spending more than anyone else on public education yields no results for America. There are reasons for this.

As the private work force has gone from 31.9% unionized in 1960 to 6.9% in 2010, the public work force has gone from 10.8% in 1960 to 36.2% in 2010. Public school teachers and public employees have been a large share of that increase. Public unionized teachers are a huge source of funding for Democratic candidates. Their union dues which can be as high as \$1000 per year are passed onto political candidates by the union leadership. This is outlined in **Shadow Bosses**. The author quotes a union leader as saying as soon as the children

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start paying union dues they will be educated. Public school systems have become behemoths that are bureaucratic like the IRS and are out of control that only protect teachers and do not educate children.

Public education needs to be privatized; privatization just means a private sector business operates the schools; most good teacher would keep their job; they would just work for the private sector versus the public sector; the only teachers who would lose their job are those that are just hanging around and doing no teaching. Public education would remain free. Local school districts would continue to build and maintain the schools; again the private sector business would just operate the school. School districts have become behemoths and are out of control; they have become bureaucratic organizations just like those described in Chapter 2; school districts have forgotten that their job is to educate American children. Teachers have become unionized as described in the above paragraph; teachers have become more interested in their job security and benefits versus educating children. Privatizing public education would put the focus back on educating our children, and preparing them for the jobs of the future in science, technology, engineering, and math.

Privatizing public education puts parents back into their children's education. Cardinal Dolan from New York has long discussed this problem with public school systems such as the New York City system. Dolan has offered to take over any New York City public school one at a time in order to improve

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children's education; in fact, in 2012, 80% of New York City high school graduates could not read well enough to even taking beginning courses at a community college without taking remedial courses; in Los Angeles public high schools it is worse as only 17% of high school graduates read well enough to pass reading tests; in Chicago only 15% of 4th graders can read at the 4th grade level; something needs to be done. Dolan further explains that all private catholic schools are operated one school at a time and the parents are the board members. Thus, privatization of schools and having the parents involved can help to improve education in America for children; if parents are not involved in a child's education, then that child's education tends to lag behind others. Thus, privatization will prepare them for the jobs of the future that shall be discussed next.

It is not enough to improve the education of American children; jobs must also be created; women not only want their children educated, but they want them to have a future and be successful. The following paragraphs which are part of the conservative comprehensive implementation plan review the job plans for the future. These include research for alternate energy, an energy plan, a revitalized NASA, and privatizing as much of local, state, and federal government as possible.

Alternate energy sources such as solar and wind are most likely in American's future. They are just not yet ready for prime time now; no amount of hope and change will make them possible today. The federal government should assign the

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task of making any alternate energy source possible to the National Research Labs; this is how the atomic bomb was designed. The National Research Lab would be responsible for designing a business plan all the way through manufacturing to make alternate energy sources economically competitive with existing energy; that is without any subsidies. This plan might indicate that these alternate energy sources are not economically available for 25, 50, 75, or 100 years. This allows the private sector to know when to start investing in these alternate energy sources without government grants or loans. This is how jobs are created in America; by the private sector and not government; an entrepreneur sees an opportunity and starts making a product for sale; such an adventure that is successful leads to hiring more people.

Besides alternate energy sources, the existing energy sources of coal, natural gas, and oil need to be expanded in the United States. Liberals, progressives, and Democrats are against expanding energy exploration. However, technology has changed the art of exploring; technology that makes it safer from an ecological point of view. The United States sits on an energy reserve as large as any in the world; just look at the North Dakota results of using fracking for natural gas; the unemployment rate in North Dakota is less than 3% and many \$100,000+ jobs are being created; the support industry for exploration also will create lots of jobs. Creating high paying energy jobs throughout the US would be good for American children.

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NASA and space exploration needs to be restarted. Plastics and quick couplings are just two inventions from the previous space races by NASA. The United States does not need to sit out the space race being conducted by China and India. Restarting space exploration would ensure that technological advancements are not missed by America. This would also create lots of jobs for America. This could also stimulate children's interest in STEM (science, technology, engineering, and math) again; NASA needs lots of STEM educated people.

The last piece of the conservative implementation plan to address women's issues concerning jobs for their children would be to privatize as many government programs at the local, state, and federal level as possible. Look this entire book received its birth from a bureaucratic group, the IRS; the IRS was out of control and violating the law. Many other agencies exhibit this same bureaucratic behavior. Local utilities that are owned by a government agency should be privatized. A good example is the DWP (Department of Water and Power) in Los Angeles. It pays money from its returns to the City Council of Los Angeles. The council in turn approves its rate increases; a very vicious circle. The DWP are the highest paid utility workers in America with the best pensions; the DWP unions funneled millions into the 2013 Los Angeles mayoral election to try and influence a pro labor candidate. This type of politics is typical of municipal utilities. Municipal utilities need to be privatized to end such crony relationships. Another example is the US Post Office; they should be totally privatized from the federal government and allowed to be successful as a private

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company or to fail trying. The federal government is still subsidizing their pension plan at \$5 billion a month; this has to stop. These are just 2 examples. A comprehensive conservative implementation plan should review all government agencies for privatization; items that should not be privatized are planning functions, defense, police departments, and fire departments; everything else should be reviewed. Privatization will set off a job boom. This shall provide both jobs for America's children and entrepreneurship opportunities.

Equally important to women is healthcare for them and their children; privacy of one's healthcare is an important issue; people do not want their health records discoverable by the NSA and any other computer hacker. Healthcare is truly between an individual and their doctor; one exception is that women do care about their children's health. Chapter 7 discussed a potential replacement for Obamacare, but a more specific one is needed in the comprehensive conservative implementation plan. Progressives, liberals, and Democrats need to be stopped from stating that Republicans have no healthcare plan. Everyone should be given a Health Savings Account (HSA) at birth in America; this is for managing one's day-to-day healthcare needs such as going to the doctor or buying a prescription. Every individual and their children making less than \$30,000 on the 0-10-20 tax plan should be given \$1000 a year from the federal government to fund their HSA. There are about 160 million people in this status; this amounts to \$160 billion per year; this is less than half of what Obamacare cost annually; the costs of Obamacare are

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accelerating and will only continue to rise. Every individual should also have catastrophic healthcare insurance; this is for the hospital visits if one is hurt and needs a number of doctors. The government should not be in the healthcare business; the only item that the federal government has been successful at is defending America; the recent website rollouts for Obamacare that have been a disaster just demonstrate that the federal government can not successfully operate healthcare. Let the private industry operate healthcare; keep healthcare between a doctor and a patient.

The conservative healthcare plan would also fix Medicare; remember, Obamacare took \$700 billion out of Medicare to ensure that Obamacare was scored by the Congressional Budget Office (CBO) at less than \$1 trillion for the first 10 years; little good this did as the CBO now says Obamacare shall cost nearly \$3 trillion in the first 10 years. Any new healthcare plan needs to address this shortfall of funding; a conservative implementation plan needs to ensure that the Medicare entitlement is adjusted appropriately such that it is viable for the foreseeable future. Women want this protection for their parents.

The conservative implementation plan must also include an illegal immigration plan. First and second generation immigrants tend to have large numbers that want to be entrepreneurs. The privatization program mentioned above can be the best friend of immigrants; conservatives need to point out to immigrants that they are their friends; conservatives are

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providing the opportunity for immigrants to start a business; conservatives also need a plan to help immigrants find financing for their businesses.

Illegal immigration also needs to be addressed. Conservatives must assert the USA sovereignty. The borders of the USA must be closed first before any other illegal immigration legislation is considered. Consider a drone killing a terrorist half way around the world. When people say that our borders can't be closed; they just do not want to close them. There is military technology available to close the USA borders. Once the borders are closed they need to be monitored annually; if any those audits show the borders to be open again, then any other legislative efforts to help illegal immigrants must be reversed.

Only after closing the USA borders can the illegal immigration problem can be addressed. First, all illegals in the USA must secure a work permit; no work permit, no job. A work permit ensures that illegal immigrants pay their share of taxes. Then these registered illegals must get in the back of the line for those seeking legal immigration to the USA. Only after these illegals receive the right to be a legal immigrant and serve 15 years after the date they receive the right to be a legal immigrant can they become a legal immigrant; that is their penalty for illegally entering the USA; that is waiting 15 years from the point that they receive the right to be here legally; this is because they jumped the line to get in front of all those that enter the USA legally; in the interim they can retain their work

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permit, remain in the USA, and continue to work. The quantity of immigrants allowed in the USA annually must also be increased; people want to come to the USA; being a melting pot of immigrants has always made the USA successful; as long as the USA has wealth it needs to accept immigrants.

As part of their comprehensive implementation plan, conservatives must not avoid social issues; liberal, progressives, and Democrats shall use social issues as wedge issues against conservatives. The best way to handle that is to get out in front on these issues. Expressing support for the LGBT community (lesbian gay bisexual, transsexual communities) is not enough. Conservatives must point out how the 0-10-20 tax code equalizes the treatment of all people and does not discriminate against LGBTs. LGBTs must be included on conservative politician staffs and be part of their campaigns. Conservatives must also assert that gay marriage is a states rights issue, and that they support all states' rights; if a state legalizes gay marriage, then conservatives must acknowledge their support for that state and its rights. As part of the implementation plan conservatives must acknowledge that they do not support abortion; they must also acknowledge that abortion is legal now. That does not mean that conservatives can't work to reverse this, but they must follow the law.

The conservation implementation plan must also address the radical Islamist war being fought against Americans. Denying this does not change the fact that these radical Islamists want to commit terror and kill our children. Besides

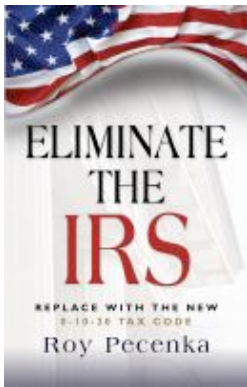
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sovereignty, the constitution also asserts that the USA must protect its citizens. A conservative implementation plan must address this radical Islamist war.

The last part of the implementation plan is the new 0-10-20 tax code; this book allows this new tax code be a standalone plan or part of a comprehensive plan. Like the rest of the implementation plan, the new tax code shall set off an economic boom. The implementation plan starts with women's issues. The first item is stopping the education malaise in the Unites States and to actually educate children. This is done by privatizing public education; public education remains free. However, private industry operates schools one at a time; this puts parents back into education; this is crucial. This also stops the public school teacher unions which use their money to fund liberal and progressive candidates; this is not to say that the teachers in the private sector can not join unions; these unions would be smaller and not have the impact of the large public school teacher unions that exist today. The implementation plan is not complete for women without creating jobs for their children; such that their children can become productive members of society. The implementation plan suggests a research project to find alternate energy sources; it is envisioned to be a project for the National Research Labs; it includes producing a manufacturing plan; this allows a turn key approach to entrepreneurs. It is also envisioned that energy exploration would begin everywhere in America; the technology has changed to make exploration safer from an ecological point of view. The energy reserve in the USA is the

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largest in the world; conventional energy sources shall be the way to power everything for most of the 2100s. This exploration would set off an economic boom and create lots of jobs. To also jump start jobs for women's children the space race at NASA would be restarted; previous space races have lead to technological advances in America. Privatization of much of government would also lead to a job boom; privatization is contracting out of government services to the private sector. Healthcare is another important issue for women; they want privacy in their and their children's health issues. Everyone in America should have a HSA and catastrophic insurance. The implementation plan must also address the illegal immigration issue in America. Privatization creates opportunities for first and second generation immigrants to become entrepreneurs. The borders must be secured before any illegal immigration amnesty plan is considered. The implementation plan must also address social issues. Conservations must include LGBTs in their plans; conservatives must follow the laws and change those that they do not support. All these items and the 0-10-20 tax code make up the conservative implementation plan. A comprehensive plan is one of two ways to introduce the new 0-10-20 tax code; the other is a standalone new 0-10-20 tax plan.



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