weight of such adversity, this team learned from its losses, and came back with even greater determination and focus.

While I salute the entire Detroit Red Wings' organization for their achievement, there are a few individuals in particular who deserve special recognition. Capt. Steve Yzerman has brought so many highlights to Detroit Red Wings fans over the years, his name clearly deserves mention in the same breath as past greats such as Gordie Howe, Ted Lindsay, Sid Abel, and Alex Delvecchio. No one has played harder through more pain or is more responsible for this Stanley Cup than Steve Yzerman. With his unassuming manner off the ice and fierce competitiveness on, for 14 years this exceptional man has been a credit to the Red Wings and the city of Detroit, and for this, he deserves our thanks.

With this championship, Coach Scotty Bowman has now won seven Stanley Cups, more than any other coach in NHL history. Goalie Mike Vernon, named MVP of the playoffs, was simply masterful in the net throughout the series. Then there are the five Russian immigrant players—Sergei Fedorov, Igor Larionov, Slava Kozlov, Slava Fetisov, and Vladmir Konstantinov—each of whom played a vital role in the success of this team. The Red Wings had so many leaders, such as Brendan Shanahan, Kirk Maltby, Darren McCarty, and others, that I am afraid I can't mention them all here. Mr. President, virtually everybody's contribution on the team should be highlighted today.

Most important, one final tribute needs to be reserved for team owner Mike Illitch. Mr. Illitch's commitment to making the Red Wings the best hockey team in the NHL mirrors his dedication to making the city of Detroit the finest city in America. His efforts with the Red Wings are really just an extension of his care and concern for Detroit. Whatever this city has sought, whether it be economic development or the return of the Stanley Cup, Mike Illitch has tried to be part of the solution.

In fact, this championship is only one small indicator of the rebirth of Detroit. It has been many years since others have looked to this city for inspired examples of urban renewal. Without question, however, current developments in Detroit are quickly rendering such negativism a thing of the past. Detroit is truly a city whose best days are yet to come, and great credit is due to the leadership of individuals like Mike Illitch and Mayor Dennis Archer for making this goal a reality.

For today, as we celebrate the Red Wings we also celebrate the city of Detroit. The only thing missing from Saturday night's victory was the violence and mischief that so often mars such achievements, a fact which should not be overlooked. The eyes of the sporting world were on the Detroit Red Wings and their fans this weekend, and what they saw was nothing less than positive. The Stanley Cup Champion Red Wings are one of brightest lights in a city that has a great deal of which to be proud.

Mr. President, prior game 1 of the finals, I made a friendly wager with our colleague Senator RICK SANTORUM from Pennsylvania, on the outcome of the series. Senator SANTORUM unwisely bet Philadelphia Tastykakes.

Mr. President, I ask unanimous consent to display them here at this time.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. ABRAHAM. Mr. President, these Tastykakes were the bet of the Senator from Pennsylvania to our Little Caesars pizzas from Detroit. I might add that Red Wings' owner Mike Illitch is also the owner of Little Caesars. While I now have some bragging rights on the floor of the Senate, the real winners will be the students at Warren G. Harding Elementary School in Detroit. The kids will soon taste the sweetness of the Red Wings success as Senator SANTORUM ships 300 boxes of these Tastykake cupcakes for a victory party at the school in the next week or two. And to make it extra special, in a show of true sportsmanship, Little Caesars will provide pizzas to the students at Harding as well.

We look forward to celebrating our victory of the Stanley Cup with the students of Harding Elementary School in the weeks ahead.

I thank you, yield the floor, and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. ALLARD. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. ALLARD. Mr. President, my understanding is that we are in morning business with up to 5 minutes each.

The PRESIDING OFFICER. The Senator has up to 10 minutes.

INTERNAL REVENUE SERVICE

Mr. ALLARD. Mr. President, I rise this afternoon because I would like to talk a little bit about the relationship of the citizens of this country to their Government, in this particular case, to the Internal Revenue Service. There is a real burden on most enforcement agencies. When they accuse somebody of a crime, they have the burden of showing beyond a reasonable doubt that the crime was actually committed by that particular individual. That type of burden doesn't exist with the Internal Revenue Service; for whatever reason, your name may come up for an audit, maybe because of some type of a filing that you did in your income tax form that sets off the computer alarms, whatever system that they have.

That is one of the reasons why I am pushing legislation for a home office exemption. Many times, an audit by the Internal Revenue Service is an indication that you are using part of your home for business, and because of that, you are going to claim a deduction for part of the costs of your home because you are running your business out of that home.

The Internal Revenue Service frequently approaches taxpayers and says, ''Look, we think there is a violation.'' The burden is upon that individual to prove they are innocent. So, obviously, the individuals have a great responsibility to keep good records and account for all their expenditures, and whatnot, so that they can justify whatever it is they are doing in the way of business which may allow them a tax deduction, for example.

On the other hand, I think the agents for the Internal Revenue Service have a particularly awesome responsibility because of the added powers that we grant to them. I just share with this body that I have held more than 56 town meetings since the first of the year and have been very busy in talking to the people of Colorado—I represent the State of Colorado—and hearing about their concerns. It is not surprising that the most frequent issue that came up in the town meetings was related to taxes. People wanted capital gains reduction; they wanted inheritance tax reduction.

But along with all this concern, they talked about their relationship with the Internal Revenue Service. A lot of them felt there was abuse of power by the Internal Revenue Service.

There was a decision made last week by U.S. District Judge William Downes which I think highlights another case of taxpayer abuse by the Internal Revenue Service.

Carole Ward was awarded $250,000 in punitive damages by the Federal Government from the Internal Revenue Service for wrongfully publicizing information about her. After auditing Ward's children's clothing stores—these were young adults, children who decided to go into business for themselves—after auditing the Ward's children's clothing stores, the Internal Revenue Service seized the stores and demanded $325,000 in back taxes. The Internal Revenue Service agents told passersby that Ward was involved in drug dealing.

Judge Downes was very harsh on the Internal Revenue Service, saying, ''This court gives notice to the Internal Revenue Service that reprehensible abuse of authority by one of its employees cannot and will not be tolerated.''

He went on to describe the behavior of some Internal Revenue Service agents as grossly negligent and they acted with reckless disregard for a law meant to assure Americans that their tax matters are handled with confidentiality.

While the vast majority of Internal Revenue Service agents and employees are dedicated public servants who work

hard to serve the public, it only takes one incident such as this to continue the undermining of public confidence with the Internal Revenue Service.

Now, Carole Ward had the courage to go into the public arena and fight the Internal Revenue Service, but many American taxpayers are intimidated from responding when the IRS abuses take place.

I am hopeful that last week's Federal court decision will prompt the Internal Revenue Service to recommit itself to serving the public responsibly and to weed out those agents and employees who abuse their power. I hope they think about their relationship with the taxpayers, not one to make criminals out of taxpayer citizens in this country, but to assist them in filling out their forms and meeting the requirements of the law.

Again, I encourage all employees of the Internal Revenue Service to look at their added responsibilities and their added responsibility in relation to dealing with the taxpayers and make sure that everybody pays their fair share of taxes and nothing more.

Mr. President, I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call.

Mr. HELMS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

HISTORIC ADDRESS BY TAIWAN MINISTER OF FOREIGN AFFAIRS TO THE EUROPEAN PARLIAMENT

Mr. HELMS. Mr. President, we live in a time when so many United States leaders, both in and out of Government, are apprehensive lest the so-called People's Republic of China be offended at the slightest suggestion that the basic principles of justice, human rights, and freedom should be applicable to the actions of the Communist leaders in Beijing as well as to all the rest of us.

Mr. President, are the American people supposed to live in fear and nervous anticipation when even the barest questions about Communist China's conduct are raised? Are we supposed to pretend that the gross violations of trade by Communist China are not happening every day? Are we supposed to cringe in fear when the leaders in Beijing threaten the destruction of San Francisco?

Surely the greatness of America is not to be diminished by the bullying threats flowing from mainland China.

Mr. President, these thoughts came to my mind over the weekend when I received from a prominent and respected American the text of an address delivered on May 22, less than 3 weeks ago, before the European Parliament in Brussels, Belgium.

Who delivered it? It was delivered by an honorable and distinguished gentleman, John Chang, Minister of Foreign Affairs of the Republic of China on Taiwan. My purpose in being here this afternoon is to express my hope that every Senator will read the text of Mr. Chang's remarks, and, while doing so, compare his rhetoric with that flowing constantly from mainland China.

For that reason, Mr. President, I ask unanimous consent that the text of Mr. Chang's address be printed in the RECORD.

There being no objection, the speech was ordered to be printed in the RECORD, as follows:

TEXT OF JOHN CHANG'S ADDRESS IN BRUSSELS

Mr. Chairman Spencer, distinguished members of the Committee on Foreign Affairs, Security and Defense Policy, Ladies and Gentlemen:

Thank you all so much for inviting me to speak to you at this very very prestigious forum today. It is truly a great honor not only for my humble self, but also for my government, the Republic of China which is now located on an island called Taiwan. Allow me first of all to convey to each and every one of you the warmest greetings and gratitude from 21.3 million people living in Taiwan. We deeply appreciated this opportunity that our story can finally be directly told and better understood to our respectable members of the European Parliament.

I was told that over the past years, the Dalai Lama of Tibet, Mr. Arafat of PLO and Mr. Mandela of ANC etc., all had been invited to this forum to exchange views with you over their issues. The situation that the Republic of China on Taiwan faces today is totally different from theirs, but there is one thing in common, it is that we all need the fair attention of the world and we all have to appeal to international justice.

It took me about 20 hours to fly over from Taipei to Brussels, the day before yesterday, yet it has taken my government, the Republic of China, more than twenty-five years to be finally given an important international platform like this today to have our voice heard, to have our humble views shared, and to have our story faithfully told.

It is sad to point out that our freedom of speech as a sovereign state, has long been deprived of from almost all international organizations since 1971, the year when we were forced out of the UN, simply because of mainland China's untrue position that there is but one China on earth, which is the People's Republic of China, and the Republic of China on Taiwan is one of their provinces. The sheer existence of one able, prosperous, vigorous and democratic government called the Republic of China, has been for nearly a quarter-century, veiled in thick political fog of world politics. The truth about my country, the truth about my people have all been flagrantly distorted and badly twisted. And the rights of my government as a sovereign state have subsequently been brutally neglected, ignored and even totally denied in the world affairs arena for decades.

The Republic of China was established in 1912 by a successful revolution led by Dr. Sun Yet-sen, which overthrew the Ching Dynasty. Dr. Sun Yet-sen was educated in the United States, and he had widely toured the European continent and did his research at the British Empire Library in London for a number of years before he returned to China to lead the revolution. Europe has evidently very much to do with the birth of a modern China. Actually the link between Europe and China, I mean the ancient China, was forged centuries ago.

When any scholar talks about the early contacts between Europe and Cathay, he can never afford to forget to mention two prominent European figures, one is, of course, Marco Polo, the other, Matteo Ricci. Both of them are Italians, the former a legendary merchant, the latter a Jesuit missionary, and they were 300 years apart. Marco Polo traveled with his father and uncle from Venice to China in 1271, when Mongolians were ruling China. He had spent 24 years in China. Matteo Ricci came to China under Ming Dynasty in 1583, he lived in China for thirty years and died there. The great differences between the two great Italians lie in the fact that the trader Marco Polo succeeded in introducing the old Cathay to Europe, yet the missionary Matteo Ricci did things another way around, he introduced Europe to China, not only her culture, science, but the religion of Christianity. The most important contribution that Marco Polo ever rendered was his bringing back to Europe such Chinese inventions as the compass, paper-making, paper money and printing. Many historians believe that Marco Polo's book entitled ''Description of the World'' may have influenced many explorers, including Christopher Columbus. By citing this portion of history, I intend simply to stress that how close once we were together in the past, and we certainly would be even closer in the future.

A few minutes ago I pointed out that the Republic of China was established in 1912 after a revolution strongly motivated by a new tide of political thought of Europe. It was the first Republic in entire Asia. The ensuing thirty years for the new Republic were all turbulent and chaotic. Only after the end of World War II, the new Republic got a very short breathing period. But it was already too late, the entire nation became fully exhausted by the eight-year Sino-Japanese war from 1937 to 1945. The Chinese Communists seized the opportunity to engage a civil war against the nationalist government of KMT led by late Generalissimo Chiang Kai-shek. The Communists won the war in 1949, consequently, the government of the Republic of China was then moved from the Chinese mainland to the island of Taiwan with her Constitution which was promulgated in 1947.

In 1949 when the government of the Republic of China was relocated on Taiwan, she remained to be the legitimate government of whole China with a majority of nations in the UN supporting this claim diplomatically, the number was 47 out of 59. As the membership of the UN grew up to exactly 100 in 1960, the number of nations which maintained diplomatic ties with the Republic of China on Taiwan was 53, still a majority support in the world organization. Her diplomatic relations reached a peak ten years later in 1970 with 67 nations formally recognizing her, and the membership of the UN was 126, yet the following year in 1971, a drastic down-turn took place, because of the change of attitude of the US vis-à-vis her relationship with the PRC. The seat of a founding member of the UN, the Republic of China was unprecedently replaced by a relatively young regime, the People's Republic of China which was created in 1949, 38 years junior to the ROC. What was truly in question as an issue at the UN in 1971 was not the Republic of China's legitimacy as a sovereign state which was so challenged and defeated, but it was her representation right which she insisted, should cover the entire China, including the Chinese mainland over which she was not exercising jurisdiction. It was her ''representation right'' that she lost, not her sovereignty as a state. Around the end of 1971, after the UN fiasco, the number of states which recognized Republic of China on Taiwan dropped from 67 to 54. It was an admitted failure for the Republic of China in her battle with the People's Republic of China over the so-called