

fill out this form simply because they earned a few dollars from a mutual fund. The 50 percent calculation would completely eliminate this burden.

Allow a deduction for all refinancing mortgage points for personal residences in the year paid. It is simply too confusing to require these relatively small amounts to be amortized over the life of a long-term mortgage.

Increase the exclusion for group-term life insurance purchased for employees from \$50,000 to \$100,000. Taking modest life insurance coverage into income is a needless inconvenience for many taxpayers.

Repeal the percent limitation on contributions to defined contribution retirement plans. The current law restriction is not only confusing, it limits the ability of lower income workers to save for retirement.

Simplify the safe harbor for payment of estimated income taxes. Under current law, the safe harbor changes from year to year. My bill would eliminate the fluctuation.

Allow expensing of off-the-shelf computer software by small businesses. Depreciating such small investments is hardly cost-effective considering the compliance burden for the taxpayer.

Allow expensing of personal property (e.g. carpeting, refrigerators, washers) purchased for use in connection with residential rentals. This would eliminate a common error and result in increased compliance.

Simplify Subchapter S rules. The Subchapter S regime has become a maze of complex requirements and a snare for even the most experienced taxpayers. A major overhaul is needed.

Increase the gross receipts threshold for the cash method of accounting from \$5,000,000 to \$10,000,000. We are forcing far too many small businesses to use the accrual method of accounting.

Extend the \$10,000,000 gross receipts threshold for the uniform capitalization (UNICAP) rules to all small business activity. Compliance with the UNICAP rules is particularly complex if not impossible for small businesses.

Reduce recordkeeping requirements. Under current law taxpayers are required to keep indefinitely all records that may become material. The bill would require taxpayers to keep only primary records after six years if there is no audit in progress.

Increase from \$10 to \$25 the threshold for dividend and interest payments that must be reported on form 1099. Requiring savings institutions and other payors to report such minimal amounts is an inefficient use of private sector resources.

Treat the postmark date as the filing date on all returns. Under current law, the postmark date is material only when the return is filed on time. Considering the postmark date as the filing date for all returns would eliminate confusion.

Mr. Speaker, several of my colleagues, including the gentleman from Pennsylvania (Mr. COYNE) and the gentleman from Massachusetts (Mr. NEAL), both of whom serve on the Oversight Subcommittee, have introduced simplification bills of their own. My immediate predecessor, the gentlelady from Connecticut (Mrs. JOHNSON), established a compelling hearing record when she chaired the Subcommittee. I applaud their efforts and look forward to working with them on this tremendous important challenge.

In the coming days, I will be approaching my colleagues to ask them to join me as original co-sponsors of the Tax Simplification and Burden Reduction Act.

#### HONORING VINCENT STANLEY

### HON. THOMAS M. REYNOLDS

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 12, 1999*

Mr. REYNOLDS. Mr. Speaker, I rise today to honor the achievements of Vincent J. Stanley, Jr., who will be honored on May 18th with the Annual Rotary Award of the Rochester Rotary Club.

Mr. Speaker, Rotary International's motto, "Service Above Self," aptly applies to Vince Stanley.

In addition to his success in business as founder and President of V.J. Stanley, Inc., Vince Stanley's leadership and generosity has improved the quality of life of countless people in his community.

Through his work with the Rochester Rotary Club, he has made it possible for hundreds of school children to attend summer camp. As a former President of the Rochester Red Wings baseball team, Vince initiated special hand-capped seating within the stadium and continues to provide thousands of underprivileged children with tickets to baseball and hockey games and LPGA events.

Vince's generosity aided in the formation of Hope Hall, a school that serves children with special learning needs.

Through his involvement with the National Federation of Independent Businesses (NFIB), Vince continues to make a difference for small businesses in his community, and throughout our nation.

Mr. Speaker, I ask that this House of Representatives join me in congratulating Vince Stanley, on the occasion of his being honored by the Rochester Rotary Club with its annual award, and for his continued generosity and dedication to community service.

#### CRISIS IN KOSOVO (ITEM NO. 3) REMARKS BY DAN PLESCH DIRECTOR, BRITISH AMERICAN SECURITY INFORMATION COUNCIL

### HON. DENNIS J. KUCINICH

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Wednesday, May 12, 1999*

Mr. KUCINICH. Mr. Speaker, on April 29, 1999, I joined with Representative CYNTHIA A. MCKINNEY and Representative MICHAEL E. CAPUANO to host the second in a series of Congressional Teach-In sessions on the Crisis in Kosovo. If a peaceful resolution to this conflict is to be found in the coming weeks, it is essential that we cultivate a consciousness of peace and actively search for creative solutions. We must construct a foundation for peace through negotiation, mediation, and diplomacy.

Part of the dynamic of peace is a willingness to engage in meaningful dialogue, to listen to one another openly and to share our views in a constructive manner. I hope that these Teach-In sessions will contribute to this

process by providing a forum for Members of Congress and the public to explore alternatives to the bombing and options for a peaceful resolution. We will hear from a variety of speakers on different sides of the Kosovo situation. I will be introducing into the CONGRESSIONAL RECORD transcripts of their remarks and essays that shed light on the many dimensions of the crisis.

This presentation is by Dan Plesch, Director of the British American Security Information Council (BASIC). Mr. Plesch discusses a number of options for resolving the crisis, and emphasizes the importance of non-military solutions and looking ahead to the need for massive reconstruction aid for the Balkans. Following his presentation is a Washington Post column by Mr. Plesch and Julianne Smith describing their concept of "Civilian Intervention Units" to help avoid tense situations deteriorating into war. I commend these documents to my colleagues.

#### PRESENTATION BY DAN PLESCH TO CONGRESSIONAL TEACH-IN ON KOSOVO

My organization has been involved in advocating, lobbying, coaxing, and cajoling political leaders and the alliance itself for the best part of a decade now in how to avoid and prevent situations like the one we are in now. These horrors are tragically not the last in this part of the world and certainly we know that these issues are presented to us as immensely complicated problems. I will sketch out a rather simple description, which will lead from that into how NATO leaders were handling these issues at last week's summit.

If you can take leave of imagination with me, and think of the Balkans as some of our own troubled inner cities, and if you think of trying to manage law and order in Washington, DC, or somewhere else, the only tool available to you is the SWAT team of a private security force, which is about equivalent of the NATO military. Not under the town council, if you will, the United Nations, but a private security force that does not come when you call 911 unless you've got a credit card to go with it. In this case, neighborhoods would be burning and all over DC, without neighborhood programs, without community policing, without the whole infrastructure.

We have learned in our cities that relying on the SWAT teams and police cruisers is not the way forward. If you look at models in Boston or other places in this country we can see that it is the complex, much derided social work model that provides security. That helps to dispense with the SWAT team approach and permits other tools in the tool box. The political actions of our leaders in this country in particular speak to the current situation at hand.

What this country does, many others follow. My own country, the United Kingdom and other countries in Europe, has so far followed the U.S. in ensuring that when policy makers, politicians, parliamentarians wish to take action to prevent and manage conflict, virtually the only tool available to us is military force.

In Kosovo today we are using air power, which is largely ineffective. We are told that Serbian military forces are arriving in Kosovo in larger quantities than we are destroying, even with the best efforts of Allied aircraft. The other possibility on the table are ground forces, which are virtually unusable as a political tool. So we have limited our options in the first place to the NATO alliance, a private security organization involved in the international community and then limited our military force options. That