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Via facsimile transmission to
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The Honorable William M. Thomas, Chairman
Committee on Ways and Means
1102 Longworth House Office Building
Washington, DC 20515-6348

Dear Chairman Thomas:

On behalf of Linebarger Goggan Blair and Sampson, LLP, I want to state our full support for your bill, H.R. 4520, the "American Jobs Creation Act of 2004." We applaud your decision to include in your bill section 681, the "qualified tax collection contracts" provision.

We believe that the tax delinquency rate has become a major problem to the United States income tax system. There are more than 25 million delinquent accounts representing more than \$240 billion in uncollected taxes due. The result is that the majority of tax-paying Americans unfairly carry the burden of those who do not pay their taxes.

Section 681 of your bill will allow the IRS to outsource the collection of certain delinquent income taxes to qualified private sector entities with experience in the collection arena. This will result in an increase in Federal revenues and increased taxpayer service without sacrificing taxpayer privacy.

Again, we applaud you for the inclusion of the "qualified tax collection contracts" provision in H.R. 4520 and look forward to working with you to ensure passage of this important legislation.

Sincerely,



Dale Linebarger