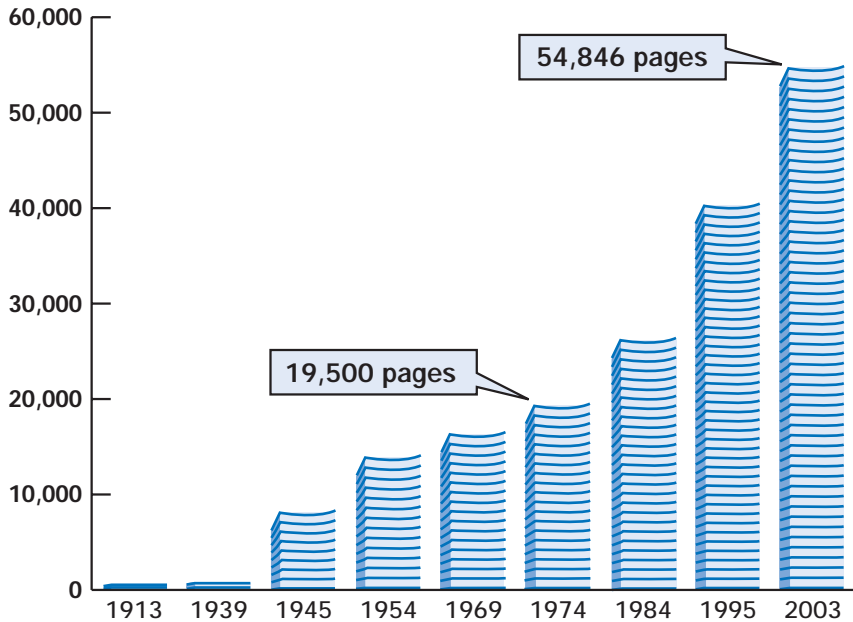


## A tower of tax laws

By one measure, US tax law is becoming remarkably complex. CCH, a major provider of pension and tax-law information, regularly publishes the complete text of current federal tax code – plus all the explanation and analysis it says is required to apply it – in its Standard Federal Tax Reporter. **The figure below represents its total page count of that publication for various years.** "It's hard to measure tax code by lines or [government] pages," explains Leslie Bonocum, a CCH spokeswoman, "because there's no uniform reporting."



Source: CCH Inc.

KAREN SCHNEIDER - STAFF