

July 10, 2013

The Honorable Claire McCaskill
United States Senate
506 Hart Senate Office Building
Washington, D.C. 20510-2504

Re: Department of Revenue and taxes for the disabled and incapacitated

Dear Senator McCaskill:

I am the Boone County Public Administrator and my duties (which are many) fall under the State Statutes RSMo 475.120 and RSMO 475.130 – 475.270. My statutory duties as a guardian/conservator is to provide treatment, habilitation, education, support and maintenance to the clients mandated to me by Court. In addition, as conservator for my clients, I am to protect, preserve and manage their estates, invest for them prudently and account for their estates faithfully.

It has come to my attention that the Internal Revenue Service has not taken in to consideration the incapacitated and disabled when they charge late fees for individuals who have not filed their income taxes. Many of the clients under my care are under Medicaid services and have very limited funds. In addition, some of the clients that had money before they were placed under my care, lost just about everything because their mental illness progressed to a point they could no longer make good decisions for themselves. Now that clients are under medication and the care of a guardian/conservator, the IRS is expecting pay back along with very excessive penalties. This is ridiculous and inhumane. Citizens that are found to be incapacitated and disabled by court should be treated as such. In essence, the IRS is expecting the mentally ill to follow the same rules as everyone else even though they can't comprehend or function as everyone else and our court services verify this.

Please consider taking a look at the IRS tax penalty fees that are charged to the incapacitated/disabled. Your input would be so appreciated by our 114 Public Administrators that are assigned to serve the incapacitated and disabled across the State of Missouri. I truly believe, by stopping the penalty for income tax late fees will save our county and state, paper, time and money.

Your consideration of this matter is be appreciated.

Sincerely yours,

Cathy D. Richards, M.Ed.
Boone County Public Administrator
Vice-President of the Missouri Association of Public Administrators
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