Opening Statement of Ranking Member Elijah E. Cummings

Witnesses

Mr. Douglas Shulman (testimony) Commissioner Internal Revenue Service

Mr. Mark Everson (testimony) Vice Chairman Alliantgroup

Ms. Nina Olson (testimony) National Taxpayer Advocate Internal Revenue Service

Mr. Michael Cannon (testimony) Director of Health Policy Studies Cato Institute

Mr. Timothy Stoltzfus Jost (testimony) Robert L. Willett Family Professor of Law Washington and Lee University School of Law