The issue of whether the extensive size and complexity of the U.S. tax code creates more problems than it solves is a subject of ongoing debate. The general points in favor of that argument include:

Complexity Leads to Inefficiency

> Compliance Costs: According to some estimates, Americans spend billions of hours each year trying to comply with the tax code. The need for many people to hire accountants or use specialized software to file taxes accurately underscores this complexity.
> Loopholes and Evasion: A complex tax code with numerous deductions, credits, and exceptions can enable tax avoidance or evasion, particularly for those with the resources to exploit these loopholes effectively.
> Reduced Transparency: When the tax code is complicated, the average citizen may find it difficult to understand how much they are actually paying in taxes and why. This opacity can lead to reduced public trust in the tax system and the government at large.
> Administrative Burden: A complex tax system requires more resources to administer, which can include not just direct costs (like IRS staffing) but also indirect costs (like the economic activity diverted into tax compliance instead of other productive uses).

Complexity for Complexity's Sake

> Unintended Consequences: Sometimes, provisions that are meant to encourage specific behavior (like tax credits for home ownership or educational expenses) can have unforeseen negative impacts, such as inflating the cost of housing or tuition.
> Political Complications: The tax code can become a tool for political favors, where specific provisions are added, removed, or modified to benefit specific groups, further complicating the code and possibly undermining its original intent.

Favoring the Well-Advised

> Inequality: The complexity of the tax code can disproportionately benefit those who can afford expert advice, thereby exacerbating social inequalities.

However, defenders of the complex system argue that life itself is complex and that a simplified tax code might not capture the nuance needed for fairness and effectiveness. For example, a flat tax might be simpler but is often criticized for being regressive, i.e., disproportionately impacting lower-income individuals.

In summary, while there's a strong case to be made that the complexity of the U.S. tax code creates more problems than it solves, there are also nuanced reasons why such complexity exists. Many experts and policymakers advocate for a more simplified system but differ on how to achieve that without sacrificing the positive goals that certain provisions aim to achieve.