November 17, 2005

Senator Connie Mack, III
Chairman
President’s Advisory Panel on Tax Reform
1440 New York Ave., NW
Suite 2100
Washington, DC 20220

Senator John Breaux
Vice-Chairman
President’s Advisory Panel on Tax Reform
1440 New York Ave., NW
Suite 2100
Washington, DC 20220

Dear Senator Mack and Senator Breaux:

On behalf of the American Bar Association, I am writing to congratulate you and the other members of the President’s Advisory Panel on Federal Tax Reform on the completion of your report (the “Report”).

We welcome the Report’s emphasis on achieving significant simplification of the tax laws. The American Bar Association has made tax simplification a legislative priority, and the Section has worked hard for many years to emphasize the importance of simplification as a major policy objective. The publication of the Report is an important step in making meaningful simplification a reality and not just a goal.

We are pleased that the Report includes specific simplification proposals that have been supported by the ABA. These proposals, which were set out in various materials that we provided to the Panel in March, include repeal of the alternative minimum tax and repeal of income “phase-outs” currently in the Internal Revenue Code.

Again, we commend you upon the publication of the Report. We look forward to providing technical assistance and comments to the Treasury Department as the tax reform process moves forward.

Sincerely yours,

Dennis B. Drapkin
Chair, Section of Taxation

cc: Hon. John S. Snow, Secretary of the Treasury
Eric Solomon, Acting Deputy Assistant Secretary of the Treasury (Tax Policy)
Jeffrey F. Kupfer, Executive Director, the President’s Advisory Panel on Federal Tax Reform