



CHRIS EDWARDS
Director of Tax Policy Studies

Mr. Jeffrey Kupfer
U.S. Treasury
1500 Pennsylvania Ave., N.W.
Room 3014
Washington, DC 20220

Dear Jeffrey:

Congratulations on your appointment to the President's Advisory Panel on Tax Reform. I have enclosed some tax reform materials that may be relevant to the panel's deliberations. In particular, I would like for you to consider the two-page summary of my new plan for a "Dual-Rate Income Tax."

I am happy to offer my assistance and views to the panel in coming months as it delves into the huge task of overhauling the complex and inefficient federal income tax.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Edwards".

Chris Edwards
Director of Tax Policy
Cato Institute
(202) 789-5252
cedwards@cato.org