

PRESIDENT'S ADVISORY
BOARD
ON FEDERAL TAX REFORM

51 Paul Spring Road
Princeton, CT 06032-2405
2005 FEB 36
February 28, 2005

The President's Advisory Panel on Federal Tax Reform
1440 New York Avenue NW -- Suite 2100
Washington, DC 20220

Certified Mail 7099 3400 0008 5431 7996

Dear Panel Members:

In "Hooven & Allison Co. v. Evatt, 324 U.S. 652 (1945) the Supreme Court has officially defined the key term "United States" to have three separate and distinct meanings.

The 2004-1040 Instructions booklet uses this term -- see the attachment, "2004-1040 Instructions booklet excerpts of the term "United States". The tax system is unfair when this publication fails in giving a distinct meaning to the term "United States".

In order to file an accurate income tax return according to the LAW, the Internal Revenue Service needs to clearly (no vagueness please) indicate the distinct meaning of the key term "United States" in this Instructions booklet.

Thank you for the courtesy of your attention to this constructive criticism.

Very truly yours,



Bernard M. Kowalski, a Citizen of the State of Connecticut which is united by and under the Constitution.

Enclosure

2004-1040 Instruction booklet excerpts of the term "United States"

pg. 4 U.S. Individual Income Tax Return

pg. 12 U.S. citizens who lived....

Pg. 12 ...married to U.S. citizens or resident

Pg. 12 You live outside the United States ...

Pg. 12 ...income from sources outside the United States.

Pg. 15 Interest on U.S. savings bonds...

Pg. 16 An ITIN is for tax use only. It does not ... status under U.S. law.

Pg. 18 The person must be a U.S. citizen....

Pg. 18 4. Is a U.S. citizen or resident alien.

Pg. 19 You must report unearned income... from sources outside the United States.

Pr. 19 You must also report earned income ... from sources outside the United States.