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Mr. Connie Mack
The President's Advisory Panel On Federal Tax Reform
1440 New York Ave. NW Suite 2100
Washington D.C. 20220

April 18, 2005

PRESIDENT'S ADVISORY
PANEL
ON FEDERAL TAX REFORM
2005 APR 29 P 2:46

Dear Mr. Mack:

I highly recommend that you consider some form of a flat tax for a new tax system. My reason is simple. For the past 13 years I have paid a flat tax(for 2004 form 1040, line 43 divided by line 36). Though it takes me numerous hours(that really means too many) to compile the IRS forms and maintain all the back up data for both personal and business accounts the result has been the same - a flat tax, as a percentage of income, being paid. It really is that easy to compute.

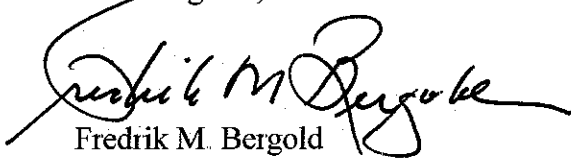
The release this past weekend of Presidents Bush's 2004 income and tax paid show his rate was 26% and that his rate in 2003 was 25.7%. Pretty close to a flat tax for me. Vice President Cheney paid at a 23% rate.

Could your panel request the IRS to provide data on the actual percentage of taxes paid using form 1040 line 43 divided by line 36 analysis? The analyses should be done by various income levels. Maybe a breakdown by less than \$35,000, \$35,000 to \$60,000, \$60,000 to \$100,000, \$100,000 to \$150,000, etc. To be objective the analyses should cover several years. It just may verify that taxes paid at various income levels are flat and that a graduated flat tax is both fair and what is being paid anyway. I would also recommend that each of your panel members do they same analyses for their own federal income taxes for the past ten years.

If this approach were adopted there might be less tax avoidance and certainly eliminate the myriad of questionable tax shelters and other non productive investments that chase ways to avoid the current tax system.

I wish your panel well in developing a workable plan. I have paid income taxes since the 1950's and our future generations do not deserve the burden of the current mess we call the tax code.

Warm regards,



Fredrik M. Bergold

CC: Liz Ann Sonders