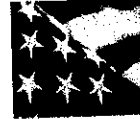


PRESIDENT'S ADVISORY  
PANEL  
ON FEDERAL TAX REFORM



Mr. James K. Evans  
P.O. Box 378  
Sioux Falls, SD 57101

2005 APR 29 P 2:43

331-5376/335-3321

April 20, 2005

South Dakota SENATOR TIM JOHNSON -- RE Your April 07, '05 Letter  
PO BOX 1424  
Sioux Falls, SD 57101

Dear Senator Johnson;

Thank you for considering my suggestions and your response.

The effort to reduce the complexity of our federal income tax system in a pragmatic manner that appears "revenue neutral" is considerable. And if adopted, such would have the value of saving much time, paperwork and money, increasing comprehension and fairness; and, 'minimizing taxpayer burden of compliance'.

However, 'forms of ideas, methods or systems' are not copyrightable and I am not advised on The President's Advisory Panel on Federal Tax Reform's ability/authority to compensate for the effort and value of the submissions/proposals they are soliciting? I have no wish to "part with anything of value (property) or surrender any right(s) without proper incentive."

At the present time, I am not in a position to meet the Reform Panel's deadline with my "specific recommendations". Perhaps if the deadline happens to become extended; or, sometime "throughout the 109th Congress"?

Sincerely and Thanks Again,

James K. Evans

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

ENCLOSURE: SENATOR TIM JOHNSON'S 4-7-05 Letter (Copy)