

WILLIAM J. KUSHMAN
8953 THE FAIRWAYS
CLARENCE, NEW YORK 14031-1429
Phone: (716) 632-0121
FAX: (716) 632-3551

PRESIDENT'S ADVISORY
PANEL
ON FEDERAL TAX REFORM

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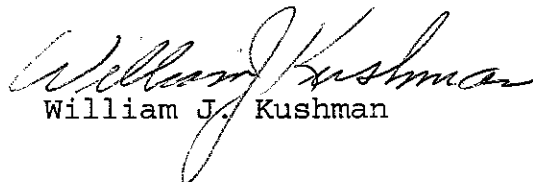
March 30, 2005

Presidents Advisory Panel
1440 New York Ave., NW
Suite 2100
Washington, D.C. 20220

Dear Panel:

1. I think that a Value Added Tax should be considered, perhaps with 1% going to Social Security.
2. Also a Flat Tax, which is graduated based on income, without any deductions. (Instructions for Personal Taxes not to exceed one 8" x 14" page - double spaced).
3. Both of these tax reforms could be put in place to lower the schedules rates on the Flat Tax.

Yours truly,


William J. Kushman

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