

October 11, 2017

The Honorable Steven Mnuchin
Secretary of the Treasury
U.S. Department of the Treasury
1500 Pennsylvania Avenue, NW
Washington, DC 20500

Dear Secretary Mnuchin,

We are writing with a simple request: That you instruct that the 2012 paper from the Office of Tax Analysis, "Distributing the Corporate Income Tax: Revised U.S. Treasury Methodology" (Technical Paper 5) be reposted on the Treasury Department website immediately.

As you know, that paper concludes that 18 percent of the amount corporations pay in income taxes is borne by employees, with owners of capital paying the remainder. In your public statements justifying the deep corporate tax cuts in the Trump plan, you have asserted nearly the opposite, saying that workers absorb 70 or 80 percent of corporate tax.

You are of course entitled to views that run contrary to the technical conclusions of the professional staff at Treasury. However, it is not legitimate to erase from the public record their published, contrary analysis.

In response to a query from the [Wall Street Journal](#) about the matter, a Treasury spokeswoman said, "The paper was a dated staff analysis from the previous administration. It does not represent our current thinking and analysis." But other older staff analyses remain on the Treasury Department website, including [Office of Tax Analysis technical papers 1, 2, 3, 4 and 6](#). If Treasury wants to update or publish contrary analysis, it should do so without removing an older version. Indeed, this is precisely what was done with Office of Tax Analysis technical paper 4, which was published in 2011 and updated in 2016.

America is about to undergo a major and consequential debate over tax policy. The least the Treasury Department can do is make available to the public the analysis on tax policy that taxpayers have paid for.

We look forward to your timely response.

Sincerely,

Americans for Financial Reform
Americans for Tax Fairness
Baltimore Neighborhoods, Inc.
Citizens for Responsibility and Ethics in Washington (CREW)
Communications Workers of America
Demand Progress Action
Government Accountability Project
Government Information Watch

Institute for Taxation and Economic Policy
Open the Government
Public Citizen
Responsible Wealth
Society of American Archivists
Society of Professional Journalists
Sunlight Foundation
United for a Fair Economy
Gary D. Bass, Affiliated Professor,
Georgetown University's McCourt School of Public Policy