



November 6, 2012

Honorable Sander M. Levin
U.S. House of Representatives
1236 Longworth House Office Building
Washington, DC 20515-2212

Dear Congressman Levin:

I received your letter of November 1 and want to address your concerns about the handling of the CRS Report, "Taxes and the Economy: An Economic Analysis of the Top Tax Rates Since 1945."

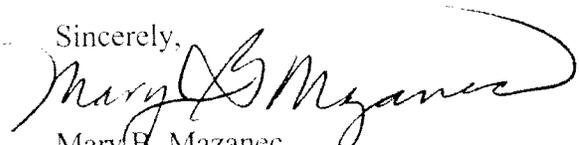
At the outset, I want to assure you that our decision to temporarily withdraw the report from distribution on our website was not the result of political pressure. We take very seriously our obligation to be nonpartisan and to preserve our reputation for objectivity. We would quickly lose our value as an advisor to all Members and staff if we were seen as having an agenda or bowing to partisan pressure. What is of paramount concern for us is that CRS provide the best possible research and analysis to you and to all Members.

An essential aspect of our support to Members and staff and our role in supporting equally both majority and minority is the obligation to present a balanced and complete presentation of the arguments with analysis backed by authoritative sources. After questions were raised, we conducted another review of this report. This led us to conclude that the report would benefit from more extensive documentation and explanation of the methodology underlying the economic analysis. All may not agree with conclusions drawn from the analysis, but all must understand the methodology, data and economic analysis on which those conclusions were based. We felt that a more robust discussion of those aspects of the report would result in a more valuable analysis for Congress as it considers important questions of tax policy.

You also asked who made the decision to withdraw the report. As Director, I am ultimately responsible for such decisions, and this action was taken after much discussion with Service and division management. Fortunately, we do not often confront these situations, but we have on occasion withdrawn reports from distribution in order to address questions of fact, tone, or incompleteness. On other occasions when reports were questioned, we chose not to withdraw them. Our intent in all of these cases is to ensure that CRS presents the best product possible to our congressional clients.

Please let me know if you would like me to meet with you or your staff to discuss this matter further.

Sincerely,



Mary B. Mazanec
Director