

September 19, 2018

David J. Kautter
Acting Commissioner
Internal Revenue Service
1111 Constitution Avenue Northwest
Washington, DC 20224

Docket Number: REG-112176-18

Dear Acting Commissioner Kautter,

On behalf of National PTA and our nearly 4 million PTA members, we appreciate the opportunity to provide comments on the Internal Revenue Service (IRS)'s Proposed Rule on Contributions in Exchange for State or Local Tax Credits (REG-112176-18). National PTA is the oldest and largest volunteer child advocacy association in the United States with congresses in all 50 states, DC, Virgin Islands, Puerto Rico and Europe. Since 1897, National PTA has been a strong advocate and a reputable resource for empowering all families to effectively engage in their child's education.

National PTA takes no position on these IRS regulations; however, we do feel strongly that if the IRS chooses to finalize these regulations, it should not carveout a special loophole for private school donors. National PTA has been troubled to see a large volume of comments urging the IRS to include a special carveout for private school tuition tax credits under this regulation. We urge you to reject these appeals and refrain for creating a special tax carveout for donations to private schools.

We appreciate the opportunity to share our comments on this proposed rule. If you would like additional information regarding National PTA's position on this issue, please contact Jacki Ball, director of government affairs at (703) 518-1243 or jball@pta.org.

Sincerely,



James L. Accomando
President
National PTA



Nathan R. Monell, CAE
Executive Director
National PTA