

**Sample Letter for State Officials**

The Honorable \_\_\_\_\_\_\_\_

Address Here

Date

Dear \_\_\_\_\_\_,

As you may already be aware, the higher education community is expressly affected by the proposed tax reform bill - Tax Cuts and Jobs Act. We, as members of the National Association of Graduate-Professional Students (NAGPS), are writing to share our views and concerns with you about this proposed bill, and hope for your support in opposing the provisions that impact members of the higher education community. NAGPS is a non-profit, student run, preeminent organization for graduate-professional students across the US. Since its inception in 1987, NAGPS has represented the interest of graduate-professional students in public and private universities at local, state, regional and national levels.

The Tax Cuts and Jobs Act has many provisions that not only adversely impact universities, but graduate students specifically. These provisions are:

* Repealing of provisions from Tax Code:
  + Sec. 117(d)
  + Sec. 127
  + Student Loan Interest Deduction
  + The Hope Scholarship Credit & Lifetime Learning Credit
* Altering the American Opportunity Tax Credit to eliminate tax benefits for part-time students, graduate students and non-traditional students (taking more than five years to graduate)

Currently, Sec. 117(d) allows institutions to provide tax-free undergraduate-level tuition waivers or reimbursements to employees, spouses and dependants. It also allows tax-free tuition for individuals employed as graduate-level teaching and research assistants. The proposed tax policy would lead to the elimination of the tax-free nature of tuition remissions. Given the average stipend of a graduate or professional student, the proposed policy will lead to a situation where students can barely survive on their stipends. This will also make it difficult for universities to recruit graduate-professional students. Ultimately, this hinders the progress of research and innovation at these institutions of higher learning.

Sec. 127 allows an employee to exclude from income up to $5,250 per year in assistance for any type of educational course work at the undergraduate and graduate level. Repealing this provision will limit the educational and professional growth opportunities of current employees that makes them competitive in this global economy.

The impact of the Tax Cuts and Jobs Act will be felt by universities and graduate students on many levels. Ultimately, we ask for your support for the continued improvement of the American higher education system. We ask you to publicly oppose these provisions in the bill that will negatively impact the entire higher education community.

With Warmest Regards,