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From: Reid, Alexander L.
Sent: Friday, August 17, 2018 12:50 AM
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Subject: TEGE Exempt Organizations Council Comments on Public Law No. 115-97
Attachments: 077777__97941783v1_TEGE EO Council Combined Slides.PDF; 001250__97886627v3
_TEGE Exempt Organizations Council Comments on TCJA - Final.pdf

Dear Mr. Kautter,

On behalf of the TEGE Exempt Organizations Council, we are pleased to submit for your consideration the attached comments regarding the need for guidance with respect to certain provisions in Public Law No. 115-97 (the "Tax Cuts and Jobs Act") affecting tax-exempt organizations and their donors.

The TEGE Exempt Organizations Council was formed to (i) open and maintain lines of communication between the Tax Exempt & Government Entities Division (the "Division") of the IRS and the practitioner community, (ii) provide the Division with the thinking of the practitioner community on procedural and systemic matters, (iii) provide practitioners a forum to share their concerns with the IRS regarding both policies and specific tax issues and procedures, (iv) educate the practitioner community and the exempt organizations community. The Council's members and participants include attorneys, certified public accountants, and other practitioners and professionals in the exempt organizations community (including in-house practitioners and professionals).

We hope that you will find the comments helpful. We would be happy to provide you with further analysis regarding the legislative provisions discussed in these comments or other aspects of the legislation at your request.

Thank you for your consideration.

Sincerely,
Alexander Reid

Alexander L. Reid

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