Sample Letter to IRS

Addressees

Commissioner Sunita Lough

Tax-Exempt & Government Entities Division

Internal Revenue Service

1111 Constitution Ave. NW

Washington, DC 20224

Deputy Commissioner Edward Killen

Tax-Exempt & Government Entities Division

Internal Revenue Service

1111 Constitution Ave. NW

Washington, DC 20224

Content

*Personalize the information below shown in <angle brackets>.*

<insert introduction of writer: who, where, position>

As you are aware, the Internal Revenue Service (IRS) published proposed changes to the 501(c) group exemption process, and no group exemption requests from nonprofit associations have been accepted since June of 2020. My/Our understanding is that this situation was meant to be temporary, effective only until the final revenue procedure (or other final guidance) was published. However, the effect of this temporary moratorium on granting group exemption status has had profound negative consequences on <insert PTA name, community name, “the students, families, and educators in \_\_\_\_\_\_\_\_\_\_\_\_,” and/or another description of your choice>.

I/We urge you to complete your work and prioritize publishing the final guidance on 501(c) group exemptions, so that <insert reasons>.

<Insert explanation of the benefits and services your PTA offers, and the harm this moratorium has caused and will cause, if not rectified. Be sure to include numbers of people/families/members, if possible.>

For almost 18 months, nonprofit associations across the country have been waiting for final guidance from the IRS to be published and the process to be reopened. Our children and youth, families, educators and administrators depend on PTA to provide support and services for their needs in the home, school and community-at-large.

Thank you for your consideration, and, if you have any questions, please contact <me/our PTA president/our principal/other> at <email address>. Please allow us to continue the work of the PTA mission “to make every child’s potential a reality by engaging and empowering families and communities to advocate for all children.”

Sincerely,

Signature

<Name or names>

<PTA name>

<Position>

Sample Letter to Elected Officials

State Addressees

*Locate your state elected official* [*here*](https://mgaleg.maryland.gov/mgawebsite/Members/District) *and prioritize contacting those officials who represent you directly.*

Federal Addressees

Senator Ron Wyden

Chair, Senate Committee on Finance

221 Dirksen Senate Office Bldg.

Washington, D.C., 20510

Representative Richard Neal

Chair, House Ways and Means Committee

372 Cannon House Office Building

Washington, DC 20515

Senator Sheldon Whitehouse

Chair, Senate Committee on Finance Subcommittee on Taxation and IRS Oversight

530 Hart Senate Office Building

Washington, DC 20510

Representative Bill Pascrell

Chair, House Ways and Means Committee Oversight Subcommittee

2409 Rayburn House Office Building

Washington, DC 20515

Content

*Personalize the information below shown in <angle brackets>.*

<insert introduction of writer: who, where, position>

As you are probably aware, the Internal Revenue Service (IRS) has not granted 501(c) group exemptions since June of 2020. In May of 2020, the Internal Revenue Service (IRS) published [Notice 2020-36](https://nam02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fconnect.venable.com%2Fe%2Fyo06asqho7qgnrg%2Fff6383e8-9b67-41ba-b514-a16013b3ef3c&data=04%7C01%7Crskelton%40asaecenter.org%7C495b5023339942d85eb508d8f877441b%7C933702613c2542529785d531fa0f8ffe%7C1%7C0%7C637532538437231977%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C1000&sdata=%2Bs%2FQvTgrzUYoeTen8OgSjFULHVtGF8zIrJvCJg0DAfg%3D&reserved=0) detailing proposed changes to this process, which was intended to be temporary, effective only until the final revenue procedure (or other final guidance) was published. However, the effect of this temporary moratorium on granting group exemption status has had profound negative consequences on <insert PTA name, community name, “the students, families, and educators in \_\_\_\_\_\_\_\_\_\_\_\_,” and/or another description of your choice>.

As <members of committees with jurisdiction over tax policy (if named above), my representative in the Maryland State Legislature, my representative \_\_\_\_\_\_\_\_\_\_\_\_\_, etc.>, I urge you to exercise your authority to encourage the IRS to finish this work and prioritize publishing final guidance on 501(c) group exemptions.

<Insert explanation of the benefits and services your PTA offers, and the harm this moratorium has caused and will cause, if not rectified. Be sure to include numbers of people/families/members, if possible.>

For almost 18 months, nonprofit associations across the country have been waiting for final guidance from the IRS to be published and the process to be reopened. Our children and youth, families, educators and administrators depend on PTA to provide support and services for their needs in the home, school and community-at-large.

Thank you for your consideration, and, if you have any questions, please contact me at <email address>. Please allow us to continue the work of the PTA mission “to make every child’s potential a reality by engaging and empowering families and communities to advocate for all children.”

Sincerely,

Signature

<Name>

<PTA name>

<Position>