



September 27, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,



Ralph Adamo
President & CEO

California Insurance License #0804010
Registered Representative
FSC Securities Corporation



July 20, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to unleash underproductive capital assets for philanthropy

Dear Committee Members:

It is possible to both take the brakes off of a potentially enormous wave of charitable giving, and thereby relieve some of the burden on the federal government, while also maintaining if not increasing tax revenue.

Right now, it is okay for the stock of an S Corporation to be donated to charity. But it is not permissible, at least without triggering a 100 percent UBIT, for that same S Corporation stock to be placed into an income-producing charitable remainder trust. Removing UBIT would create substantial income tax revenue over life of the trust from underproductive capital assets that currently produce little or no income tax because businesses that hold them are reluctant to sell them due to capital gains tax concerns. By putting these assets to work in producing taxable income, I believe that this change will be at least tax neutral if not a net gain to the Treasury.

More to the point, though, is that by unleashing this pent-up wealth, we are advancing the cause of philanthropy in the United States. And that is why I'm writing.

Best regards,

CharityChannel

A handwritten signature in blue ink, appearing to read "Stephen C. Nill", is written over a light blue horizontal line.

Stephen C. Nill, JD, CEO

CharityChannel LLC
424 Church Street | Suite 2000
Nashville | TN | 37219
Tel. +1 949 589-5938 | Fax +1 615 378-6814
charitychannel.com

From the Desk of GUY BAKER

July 12, 2017

Charles J. McLucas, Jr.
Charitable Trust Administrators, Inc.
3 Via Zamora
San Clemente, CA 92673

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Chuck,

I support your efforts to create a level playing field for S-Corporations with every other legal entity formed under the US tax Code. What is the reason a S-Corporation should not have the same ability to have any type of shareholder own stock in the company? I was glad to see the change in recent years that allowed non-profit organizations to receive as gifts, S Corp stock. This was a great improvement in our tax laws. I applaud your effort to allow S-Corp stock to also be owned by Charitable Remainder Trusts. This would be another move in the right direction.

Thank you again for your work in the endeavor. This will assist both the non-profit community and the shareholders of these corporations as well. It seems to me people should be encouraged to give and help the various charities they support. This will go a long way towards that objective.

Sincerely,



Guy Baker
Managing Director
The Wealth Teams Alliance.
15520 Rockfield Blvd. Suite G
Irvine, California 92618

September 17, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in our US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. As stated the effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything I can assist you with in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,



Carl Olson, Retired
Past President LA Police Protective League
Past State President and National Trustee, Fraternal Order of Police

JEFFREY R. HARTMANN

Attorney at Law

501 N. El Camino Real, Suite 200

San Clemente, CA 92672

Tel (949) 429-2578

Fax (949) 625-7519

[jhartmann@cox.net](mailto:hartmann@cox.net)

September 9, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed


Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,



JEFFREY R. HARTMANN



www.leeshonda.com

2230 Larkspur Lane • Redding, CA 96002 • (530) 221-6788 • 1-800-542-9697

September 29, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,

A handwritten signature in cursive script, appearing to read "John Lee".

Onitbooks.com
25225 Miles Ave.
Lake Forest, CA 92630
jr@onitbooks.com

October 2, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,

John C Ross

John C. Ross
Onitbooks.com

Joanna Averett
Professional Fiduciary
909-240-7871
1752 E. Lugonia Ave, Suite 117-300
Redlands, CA 92374

October 2, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,



Joanna Averett



September 29, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

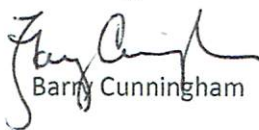
Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,


Barry Cunningham



1775 East Palm Canyon Drive
Suite 110 - 132
Palm Springs, CA 92264
(760) 325-6411
Fax: (760) 325-7260

October 2, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,

John D. Glenn
President & Managing Director
1775 East Palm Canyon Drive, Suite 110-132
Palm Springs, CA 92264

95 Calle Aragon, #H
Laguna Woods, CA 92637
October 2, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,

Thomas Britain



October 2, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

To whom it may concern:

I am writing this letter to support the efforts to bring equality for S-Corporations with every other legal entity form in our US tax Code. Just as we have made pension plans equally available for incorporated or non-incorporated individuals, S-Corporations should have the ability to have all forms of shareholders own Sub-S Corporation stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Please continue your efforts in this direction by now allowing such stock to also be owned by Charitable Remainder Trusts. Given the popularity of S-Corporations over C-Corporations, this is only fair.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,

A handwritten signature in black ink that reads "R. J. Kelly". The signature is written in a cursive style with a large, sweeping "K" and "y".

R. J. Kelly, ChFC, CLU, IAR, CAP, RICP, MSFS

SCHMIESING BLIED STODDART & MACKEY

JAMES A. SCHMIESING*
TIMOTHY J. BLIED
RONALD L. STODDART*
JERRY D. MACKEY
JEFFREY T. BLIED
AUSTIN N. DILLON
*Retired

2260 N. STATE COLLEGE BOULEVARD
FULLERTON, CALIFORNIA 92831-1361
TELEPHONE (714) 671-1552
TELECOPIER (714) 990-3826

E-MAIL (JERRY D. MACKEY):
jmackey@sbsmlaw.com

INTERNET ADDRESS:
www.sbsmlaw.com

October 2, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,

Jerry D. Mackey

Jerry D. Mackey, Esq.
For the Firm



3525 Hyland Ave. Suite 150
Costa Mesa, CA 92626
www.ameriestate.com

Monday, October 02, 2017

October 2, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,

Greg Reese
President



October 3, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Honorable Representatives,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,

Dan Mirgon
President
Dan Mirgon & Associates



October 2, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Members of the Committee,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in the US tax Code. I believe that S-Corporations should allow all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a tremendous improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts will be another move in the right direction.

Please let me know if there is anything my firm or I can do to assist you in this effort. I will pass on your information to fellow professionals and other organizations that I am involved in.

Thank you for your great work in assisting both the non-profit community and the shareholders of S-Corporations that desire to help the various charities that they support.

Sincerely,

A handwritten signature in blue ink, appearing to read "Neilia LaValle", is written over a light blue horizontal line.

Neilia LaValle
President & CEO

1912

1912

1912

1912

1912

1912

1912

1912

1912

1912

1912

1912

1912

1912

DONALD G. GRAVALEC

ATTORNEY & COUNSELOR AT LAW
2562 HOLLYWOOD DRIVE
CAMPO, CALIFORNIA 91906
TELEPHONE: 619-478-1233
EMAIL: GRAVALEC@LAWYER.COM

October 2, 2017

United States Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to change S-Corporation ownership rules

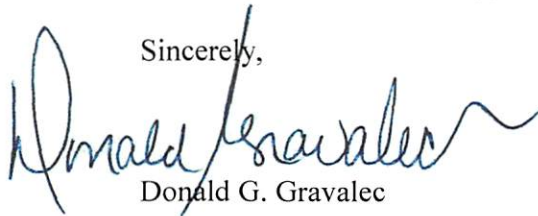
Dear Sirs,

Please allow me to express my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I strongly believe that S-Corporations should have the ability for all forms of lawful entities to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization in which I am involve.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,



Donald G. Gravalec

DGG/ic

Blue Ocean Concepts, Inc
2836 NE 22nd St
Ft. Lauderdale, FL 33305

October 2, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,
Eddie Jones / President

A handwritten signature in black ink, appearing to read 'Eddie Jones', with a long horizontal flourish extending to the right.



October 3, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Honorable Representatives,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,



3400 Inland Empire Blvd., Suite 101, Ontario, Ca. 91764
Office: (909) 987-7786 Ext. 101 Fax: (909) 804-5999

October 3, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Honorable Representatives,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,

Alex Castellon



October 2, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,



Rod Chamberlin, MSFS

Paul H. Fieberg
34300 Lantern Bay Dr. #74
Dana Point, CA 92629

October 2, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H St. N.E. #1239
Washington D.C. 20002-3577

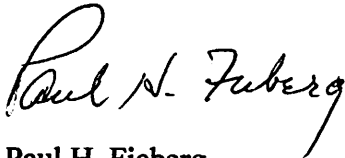
Subject: Support of your efforts to change S-Corporation ownership rules

Dear Sirs:

I am writing to state my support for you efforts to fairly impact the treatment for S-Corporations with every other legal entity in our US Tax Code. I believe S-Corporations should have the ability for all forms of shareholders to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a step in the right direction. Now the logical step is to allow such stock to be owned by Charitable Remainder Trusts.

Thank you for the strides you have brought about to assist both the non-profit community and the shareholders of these corporations to further enable the work the charities they support.

Sincerely,

A handwritten signature in black ink that reads "Paul H. Fieberg". The signature is written in a cursive style with a large initial "P".

Paul H. Fieberg

Franklin D. Roosevelt

3400 Lafayette Blvd. N.W.

Washington, D.C. 20007

October 2, 1957

Dear Mr. [Name]

Home War and Peace Committee

1000 15th Street, N.W.

Washington, D.C. 20004

Washington, D.C. 20001-3837

Subject: Support of your efforts in changing the Corporation ownership rules.

Dear Sir:

I am writing to you to express my support for your efforts to bring about the treatment for S-Corporations with every other type of entity in the U.S. I believe S-Corporations should have the same rights as all other types of shareholders to own foreign stock. This change in recent years to allow non-patriot organizations to be listed and stock to be traded in the United States. Now the foreign stock to be traded in the United States should be traded in the United States.

If you are in a position to further your efforts in this regard, please let me know. I would be glad to help in any way possible. I am sure that the shareholders of these corporations will further enable the work the charities they support.

Sincerely,

Franklin D. Roosevelt



October 2, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Sirs,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,

Rod Chamberlin, MSFS



SUSAN DALLAS HATTAN
ATTORNEY

903 CALLE AMANECER, SUITE 230
SAN CLEMENTE, CA 92673

October 2, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Honorable Representatives,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-corporations with every other legal entity form in our U.S. tax Code. I concur that S-corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can do to assist you in this effort. I will pass on your information to fellow professionals and the organizations with which I am involved.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,

Susan Dallas Hattan

October 3, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Honorable Representatives,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything I can do to assist you in this effort. I will pass on your information to fellow medical professionals and the various organizations that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,

Jack F. ~~Jacob~~ ^{Jacoub}, M.D.
Medical Oncology and Hematology
OC Blood & Cancer Care

HESLEY Corp

33191 Sea Bright Dr, Dana Point, CA 92629

October 3, 2017

U.S. Congress
House Ways and Means Committee
c/o Tax Reform PAC
712 H. St. N.E., #1239
Washington, D.C. 20002-3627

Subject: Support of your effort to get S-Corporation ownership rules changed

Dear Honorable Representatives,

I am writing this letter to acknowledge my support for your efforts to level the playing field for S-Corporations with every other legal entity form in or US tax Code. I concur that S-Corporations should have the ability to have all forms of shareholders to be able to own company stock. The change in recent years to allow non-profit organizations to be gifted such stock was a great improvement in our tax laws. Your effort now to allow such stock to also be owned by Charitable Remainder Trusts is another move in the right direction.

Please let me know if there is anything my firm or I can assist you in this effort. I will pass on your information to fellow professionals and the organization that I am involved in.

Thank you again for this great work to assist both the non-profit community and the shareholders of these corporations that desire to help the various charities that they support.

Sincerely,

Matthew Kyle Hesley
President
kylehesley@gmail.com