



The Honorable Mitch McConnell
317 Russell Senate Office Building
Washington, DC 20510

The Honorable Paul Ryan
H-232, U.S. Capitol
Washington, DC 20515

The Honorable Charles Schumer
322 Hart Senate Office Building
Washington, DC 20510

The Honorable Nancy Pelosi
233 Cannon House Office Building
Washington, DC 20515

The Honorable Orrin Hatch
104 Hart Senate Office Building
Washington, DC 20510

The Honorable Kevin Brady
1011 Longworth House Office Building
Washington, DC 20515

The Honorable Ron Wyden
221 Dirksen Senate Office Building
Washington, DC 20510

The Honorable Richard Neal
341 Cannon House Office Building
Washington, DC 20515

December 14, 2017

The American Society for Nutrition (ASN) opposes the provision in The Tax Cuts and Jobs Act (HR 1) that would eliminate Section 117(d)(5) of the Internal Revenue Service (IRS) code and will increase tax liability for thousands of graduate students who serve as teaching or research assistants. ASN is a scientific, professional society with more than 6,500 members who conduct nutrition research to help all individuals live healthier lives. ASN urges you to oppose any effort to treat tuition waivers as taxable income for graduate students in the final tax reform bill.

Tuition waivers affect hundreds of ASN members who are graduate students and would be impacted by this bill. One graduate student member of ASN receives an annual stipend of \$17,000. It is a challenge to make it through the year on this amount. She is unable to save any money and struggles at times to provide for herself. Although her tuition is completely paid for, she doesn't receive a single dollar from it. If she were to be taxed on the tuition, it would have to be deducted from the modest stipend she receives. This change in legislation would force her to quit graduate school and the furthering of her education, so that she could find full-time employment to survive day-to-day.

Providing tuition remission allows universities and colleges to reduce the cost of graduate education for students who teach or conduct research as part of their training. Ensuring that the U.S. will be able to continue to attract and retain the most talented people in science careers is essential to creating a dynamic and thriving scientific enterprise and growing the U.S. economy. Changes in the tax code that create financial hardships for students pursuing a graduate education threaten to erode the U.S.'s role as a world leader in research and innovation, and demotivate students from pursuing higher education. If

this provision becomes law, the effect will be to make graduate school unaffordable for thousands of students, with dire consequences for our economy. Limiting access to graduate education will not help to grow the U.S. economy and create jobs. Therefore, ASN urges Congress to preserve the tax exemption for graduate student tuition waivers in the final version of the Tax Cuts and Jobs Act.

Sincerely,

A handwritten signature in black ink that reads "Mary Ann Johnson". The signature is written in a cursive, flowing style.

Mary Ann Johnson, Ph.D.
ASN President, 2017-2018