

December 23, 2025

ID: Notice 2025-70/ IRS-2025-0466

Internal Revenue Service
CC:PA:01:PR (Notice 2025-70), Room 5503
P.O. Box 7604, Ben Franklin Station
Washington, DC 20044

Mr. Edward Waters,

We, the undersigned civil rights and education organizations, respectfully submit to the U.S. Department of the Treasury and the Internal Revenue Service (IRS) our comments on Notice 2025-70/ IRS-2025-0466 the “Request for Comments on Individual Tax Credit for Qualified Contributions to Scholarship Granting Organizations” (notice).

We appreciate the opportunity to provide feedback on the Treasury’s and the IRS’s intent to issue guidance and proposed regulations to implement § 25F of the Internal Revenue Code (Code), 1 as added by § 70411 of Public Law 119-21, 139 Stat. 72 (July 4, 2025), commonly known as the One Big Beautiful Bill Act (OBBBA). The new individual tax credit for qualified contributions to scholarship granting organizations (SGOs) has the opportunity to support educational achievement for all students, particularly public school students. However, because this new program is unprecedented in its scale, it could have significant education equity implications across the nation.

We firmly believe that public funds — including those that donors would otherwise pay in income taxes — should be invested in public services, including public schools. Without intentional design and appropriate state discretion, this program could drain funds from public schools and fail to sufficiently address the actual educational needs of students, especially students who have been underserved in public and non-public school settings.

Significant and deliberate steps are necessary to increase financial and academic accountability and transparency, and to clarify and preserve state discretion to define terms and oversee and set requirements on SGOs, to avoid real harms this new federal program could pose to our country’s most vulnerable students and the quality of education in America.

Through these comments, we urge the Treasury and the IRS to maximize impact and ensure equity by spurring state leadership and innovation. **Prioritizing state discretion and emphasizing accountability and transparency will strengthen the impact of the scholarships and ensure the program benefits America’s public school students and ensures protections and equitable access for all students.**

We are providing comments on state discretion to set requirements on SGOs, define “school,” and interpret allowable expenditures, as well as SGO operations and reporting and

recordkeeping requirements. Our comments provide recommendations consistent with the statute and include specific examples.

State Discretion to Set Requirements on SGOs

I. Clarify governors have discretion to set state-specific requirements for SGOs before including them on the lists that they submit to the Treasury secretary

Under Section 3.02 of the notice, the Treasury and the IRS should affirm that states are inherently able to set parameters on organizations operating in their state, and that a governor has discretion over which SGOs they submit to the Treasury secretary as eligible to provide scholarships in their state — so long as they otherwise meet the statutory minimums.

§ 25F(c)(5) enumerates the minimum federal requirements for an organization to qualify as an SGO. § 25F(g) designates the governor of the state (or such other individual, agency, or entity as is designated under state law to make such elections on behalf of the state with respect to Federal tax benefits) as responsible for the list of SGOs submitted to the secretary. The notice currently states that the Treasury and the IRS “anticipate” requiring that “the state list must include all organizations located in the state that have requested to be designated as an SGO and that meet the § 25F(c)(5) statutory requirements.” However, in enacting OBBBA, Congress did not include such a requirement nor any elimination of states' discretion.

The SGO requirements in § 25F provide a floor that SGOs must minimally meet, not a ceiling. Any policies, procedures, recordkeeping, or other requirements issued by the federal government will need to be built upon by states to ensure quality and fair implementation.

Education is fundamentally the purview of states, and governors have ultimate responsibility for the welfare of students in their state, leadership of the design of education, and the opportunity to be laboratories of democracy. Additionally, states, through authorities authorized under state law, such as state legislative and regulatory action, retain the authority to regulate SGOs as entities operating in their state. As such, a governor may limit the list of SGOs to only those that meet state requirements. Therefore, the state must have the ability to set requirements for approving organizations that operate in their state, as well as discretion in which SGOs they elect to submit to the secretary. Importantly, this will help reduce administrative burdens on states that already have similar programs in place, reducing the need to effectively approve SGOs under different sets of requirements.

Governors and state legislators have a responsibility to keep residents safe and oversee the stewardship of public funds and resources (including donations made through this program). Preserving states' rights will help ensure that programs align with state priorities and needs, and ensure residents are not exposed to predatory or discriminatory organizations.

There are numerous reasons why a governor may choose which SGOs they elect to include on the list to submit to the secretary. For example:

- A governor may limit the list of SGOs to only those that meet provisions that are necessary to prevent fraud, waste, and abuse (including data reporting), and/or exclude SGOs that are found to have engaged in fraud, waste, and abuse
- A governor may choose to limit the list of SGOs to only those that require SGOs to award scholarships exclusively for expenses in connection with schools that participate in the state's school accountability system to enable transparency and monitoring of the impacts of the scholarship program (e.g., the Indiana system)
- A state may have an existing law that requires all SGOs to adhere to state-defined non-discrimination requirements that would apply to SGOs operating under this program or the schools or programs to which they provide scholarships

Furthermore, a governor may exercise other gubernatorial discretion, within the parameters provided by the statute, when they elect to include SGOs on the list to submit to the secretary. For example:

- The governor may only include on their list SGOs that award scholarships for certain types of expenses, such as only out-of-school time programs, that are allowable under the statute
- A governor may only include on their list SGOs that award scholarships to students attending certain schools such as those in rural locations, or only public schools
- A governor may only include on their list SGOs that prioritize scholarships for the neediest students first, or only students from households below 150% of the area median income (or another amount below the 300% parameter in the statute)

Below, we provide two examples of how states can verify SGOs that participate in similar state-level programs. The examples are included not as an endorsement of the described approaches, but rather an effort to showcase the extent to which states already have existing infrastructure to verify that SGOs meet requirements for state-level programs and should not be forced to undermine or duplicate their state systems to participate in the federal tax credit.

Louisiana's Tax Donation Credit Program

An organization must submit a notice of intent to the Louisiana Department of Education (LDOE) to indicate its interest in becoming a qualified school tuition organization (STO). This form requires an STO to provide pertinent information such as proof of its 501(c)(3) status, employee and board lists, copies of criminal background checks for all employees and board members, a copy of the organization's background check policy, organizational information including the name of the principal and financial officers and contact information, the organization's mailing address, federal tax ID, and the organization's website. Importantly, STOs must agree to follow the tax-credit voucher program rules and policies stipulated by state regulations.

Indiana Scholarship Granting Organization Program

Interested organizations must submit an application to the Indiana Department of Education (IDOE). Applicants must include the name of the organization, the contact person and their information, physical address of the organization, and the organization's EIN. They must also provide information for the scholarship program if the information for the program is different from the SGO. Additionally, there are a number of assurances, such as contracting with an independent certified public accountant for an annual financial audit, that SGOs and the scholarship granting program must adhere to upon IDOE's approval. Failure to comply with state laws and the agreement may result in IDOE suspending or terminating the SGOs certification.

Importantly, both states maintain public lists of certified and participating SGOs and participating schools. For example, IDOE's "Certified Participating SGOs" list includes the organization's name, physical location, mailing address, scholarship coordinator name, business email address, business phone number, and date that the SGO was certified as eligible by the state. We urge the Treasury, IRS, and state education agencies charged with SGO oversight at the state-level to prioritize public transparency of SGOs participating in the federal tax credit voucher program.

State Discretion to Define "School"

II. Clarify that a state's definition of "school" applies for this program

The Treasury and the IRS should affirm that the term "school" is defined as determined under state law.

The term "school" is used throughout the notice and § 25F, including in the definition of an "eligible student" which is defined as an individual who "is eligible to enroll in a public elementary or secondary school;" however, the term "school" is not defined in the statute. Defining school, for the purposes of this program, as the definition of school determined by state law would rightly place the responsibility for setting the definition with the state. It would also align the definition with the definition of school used in Coverdell § 530(b)(3)(B), which is implicated by the reference to Coverdell § 530(b)(3)(A) in the OBBBA statute, and carries a definition of "school" that is ultimately "determined under state law."

The definition of "school" has many implications for determining eligible students and qualified elementary and secondary expenses. Affirming state discretion over the definition of "school" would ensure SGOs are able to award scholarships consistent with state law. For example:

- A state definition of "school" and/or covered schools or system of schools, may include preschool. Some state constitutions, including West Virginia and Wisconsin, cover education starting at age four. Other states refer to their preschool programs as "transitional kindergarten," making clear the inclusion of preschool in school

- A state definition of “school” may include other providers of secondary credits to meet requirements for high school graduation, such as college courses or apprenticeships

State Discretion to Interpret Allowable Expenditures Broadly

III. Clarify that states retain the discretion to define expenses that are “required or provided” by a school

The Treasury and the IRS should affirm that the definition of qualified elementary and secondary expenses which are “required or provided” by a school, as required under Coverdell § 530(b)(3)(A)(ii), may be broadly interpreted to accommodate local variations in how schools and programs operate.

The terms “required” and “provided” are used in Coverdell § 530(b)(3)(A)(ii) but not further defined. These terms have many implications for determining qualified elementary and secondary expenses and the students who are able to incur them. Many services provided to students, particularly in conjunction with public school and public school students, are often provided by a partner organization or are required only for some students. These programs can vary greatly from community to community. Therefore, it is important to ensure “required” and “provided” can be interpreted broadly enough to capture how these services are experienced in each local context. For example:

- A school may choose to partner with a community-based organization to serve as their designated providers of extended day/afterschool or summer school programming (similar to Community Learning Centers funded through Nita M. Lowey 21st Century Community Learning Centers grants)
- A college might offer a course or summer program in partnership with a school or school district that is not paid for by the school or school district
- Though not required by the state, a school district may require all high-school students participate in a work-based learning opportunity as part of their graduation requirements
- A state, school district, or school may require only students who perform poorly on core academic courses to participate in summer school programming in order to be promoted but may not offer that programming or may have costs associated

A restrictive interpretation of expenses that are “required or provided” by a school would deny opportunities for students, particularly students in public schools, to benefit from the scholarship program.

IV. Clarify that states retain the discretion to define “supplementary items and services (including extended day programs)”

The Treasury and the IRS should affirm that the definition of qualified elementary and secondary expenses which are "supplementary items and services (including extended day programs)" as referenced in Coverdell § 530(b)(3)(A), may be broadly interpreted to accommodate local variations in how schools and programs operate.

The interpretation of "supplementary items and services (including extended day programs)" has significant implications for the types of activities covered by this program and the students who participate. The specific situations will vary from state to state, and the state should be responsible for determining what qualifies under this definition. Therefore it is important to ensure the term can be interpreted broadly enough to capture experiences in each local context.

A state definition of "supplementary items and services (including extended day programs)" may include (so long as they are otherwise eligible), for example:

- after-school program not on the school campus
- summer school programs
- workforce apprenticeship programs
- field trips with associated costs for students

A restrictive interpretation of "supplementary items and services (including extended day programs)" as a qualified elementary and secondary expense would deny opportunities for students, particularly students in public schools, to benefit from the scholarship program.

V. Clarify that states retain the discretion to define "incurred in connection with the enrollment or attendance"

The Treasury and the IRS should affirm that the definition of qualified elementary and secondary expenses which are "incurred in connection with the enrollment or attendance" as referenced in Coverdell § 530(b)(3)(A), may be broadly interpreted to accommodate local variations in how schools and programs operate.

The interpretation of "incurred in connection with the enrollment or attendance" has significant implications for the types of activities covered by this program and the students who participate. The specific situations will vary from state to state, and the state should be responsible for determining what qualifies under this definition. Therefore it is important to ensure the term can be interpreted broadly enough to capture experiences in each local context.

For example:

- A state definition of "incurred in connection with the enrollment or attendance" may include educational activities controlled by parents and families enrolled in an elementary or secondary school (so long as they are otherwise eligible)
- A state definition of "incurred in connection with the enrollment or attendance" or "tuition" may include tuition for public school students to attend other out-of-district public schools

A restrictive interpretation of “incurred in connection with the enrollment or attendance” as a qualified elementary and secondary expense would deny opportunities for students, particularly students in public schools, to benefit from the scholarship program.

Scholarship Granting Organization Operations

VI. Clarify that the 90% requirement references all income from qualified contributions, instead of all income of the organization — including unrelated business income

Under Section 4.01 of the notice, the Treasury and the IRS should revise the proposed language to clarify that the income of the organization **does not** include all income of the organization, including unrelated business income, and is limited to qualified contributions segregated in the separate account(s) described in § 25F(c)(5)(B).

§ 25F(d)(1)(B) requires that an SGO “spends not less than 90 percent of the income of the organization on scholarships for eligible students.” Furthermore, § 25F(c)(3) defines “qualified contributions” as “a charitable contribution of cash to a scholarship granting organization that uses the contribution to fund scholarships for eligible students.” Some individuals may be eligible for a tax credit for a defined portion of their qualified contribution.

The Treasury and the IRS should interpret “income” to mean income from qualified contributions. Limiting “income” to all qualified contributions would ensure contributions are used appropriately to fund scholarships for students and enable better accounting systems, necessary for transparency and accountability. It would also enable an organization to invest in other expenses (e.g., local education foundations that also collect contributions or grants to buy school equipment) or to offset costs such as administration by raising separate funds (e.g., applying for a grant from a foundation to cover costs of a marketing program to reach out to families about the scholarships available).

Transparency and accountability for taxpayer dollars is essential to prevent fraud, waste, and abuse, and the Treasury and the IRS must take every action possible to discourage and prevent such outcomes. A recent audit of Florida’s private school voucher program, the nation’s largest, revealed the mishandling of \$270 million in taxpayer dollars, illustrating the perils of weak financial accountability and rapidly expanding a program absent any guardrails.

VII. Affirm that SGOs may focus on specific students, communities, or qualified education expenses for which it chooses to provide scholarships

Under Section 3.02 of the notice, we affirm the Treasury’s and the IRS’s decision to **not** issue proposed regulations that “prohibit an SGO from itself imposing additional governing provisions

beyond the requirements imposed by § 25F(c)(5) unless such a provision would conflict with the ability of the SGO to satisfy such requirements.”

We agree that the definitions of “SGO,” “qualified elementary or secondary education expense,” and “eligible student” provided in OBBBA serve only as guardrails, and SGOs may make additional elections within those guardrails. We agree SGOs may focus on specific students, communities, or qualified education expenses for which it chooses to provide scholarships. For example, an SGO may choose to:

- Only award scholarships for certain types of expenses, such as only out-of-school time programs, that are allowable under the statute
- Only award scholarships to students attending certain schools, such as those in rural locations, or public schools
- Only award scholarships to students with disabilities
- Prioritize scholarships for the students most in need first, or only students from households below 150% of the area median income (or another amount below the 300% parameter in the statute)

VIII. Clarify that multistate SGOs are obligated to meet the requirements of each state they operate in

Under Sections 3.04 and 4.05 of the notice, the Treasury and the IRS should clarify that SGOs are obligated to meet the requirements of each state they operate in.

§ 25F(g)(1)(A) requires that the SGOs submitted to the secretary by the governor be “located in the State.” The notice suggests multistate SGOs would be permissible and in multiple places asks for comments on issues related to multistate SGOs. However, in enacting OBBBA, Congress did not include any reference to nor allowances for multistate SGOs.

Should the Treasury and the IRS allow for multistate SGOs, they should not weaken or alter requirements for multistate organizations as they are making a choice to facilitate scholarships across state lines. Multistate SGOs should be required to meet all requirements for every state list they appear on, not in the aggregate. This is important to prevent potential favoritism or concentration of funds in one state or school over the remaining states they operate in. Requiring this on a state-by-state basis will also enhance accountability and transparency for where funds are going. To allow for state-by-state accounting of income and the use of funds, the Treasury and the IRS should require all donors to a multistate SGO to designate the state in which they want their qualified contributions to be used.

Furthermore, the Treasury and the IRS should ensure that multistate SGOs adhere to and meet reporting and recordkeeping requirements in each state where they operate. To facilitate this, the Treasury and the IRS should issue guidance around uniform reporting requirements for

multistate SGOs that states could adopt in addition to any other state-level reporting requirements.

Reporting and Recordkeeping Requirements

IX. Ensure federal support of robust data collection and reporting requirements of SGOs and states

Under Section 4.05 of the notice, the Treasury and the IRS should ensure robust reporting requirements of both SGOs and states.

§ 25F(h) instructs the Treasury secretary to issue regulations or other guidance with respect to recordkeeping or information reporting for purposes of administering this program. Section 4.05 of the notice, requests comments on reporting and recordkeeping requirements — specifically how reporting requirements should balance IRS information needs with burden on organizations.

By providing a tax credit for donations to SGOs with no limit on contributions nationwide, this program is unprecedented in scale and scope. Given this, and the stated goal of the program to support the improved options — and ultimately outcomes — for students across the country, it's essential that robust reporting be required of both SGOs and states. States have substantial infrastructure in place to report on the conditions and outcomes of public schools — as well as similar state tax credit and scholarship programs, which should be leveraged to support the collection and public reporting of key aspects of this program. While the initial development of reporting systems specific to this program may require time and investment on the part of states and SGOs, the prevailing national interest of understanding the extent to which taxpayers' contributions — which otherwise would be federal tax revenue supporting public programs — are supporting improved access and outcomes for students, especially those from vulnerable student groups and those currently enrolled low-performing schools, certainly justifies the burden on organizations to develop and implement public reporting systems.

Specifically, it will be essential that states — through SGOs, private schools, and other participating organizations — collect and publicly report the following data annually. To the extent possible, while still protecting individual student privacy, this data should be disaggregated by SGO, school, race/ethnicity, disability status, multilingual learner status, household income, urbanicity, grade, and gender, as well as program factors, such as the length of time students have participated in the program, and number of scholarships, total amount of scholarships, and categories of expenses for scholarships received:

- Results on state required academic assessments in English language arts (ELA) and math, by performance level
- Attendance rates (in alignment with state definitions)
- Four-year graduation and college enrollment rates (for high school students only)

- Results of an annual parent survey regarding their experience using the program
- Number of students utilizing the program
- Type of school students were last enrolled in before entering the program (public, private, or homeschool)
- Retention rates of participating students (i.e., the number and percent of students who remain participants for the entire year)

These metrics are key for understanding the extent to which qualified contributions are improving opportunities and outcomes of students in participating states. By providing transparency around the use and outcomes of individual SGOs, donors will have the opportunity to direct their contributions to organizations that are most effective at boosting outcomes of students. Similarly, families will have a better understanding of which SGOs, schools, and providers are providing scholarships and opportunities that will meet the unique needs of their children. Finally, these data will provide policymakers and the public with essential information on the collective impacts of these federal investments in these tax credits, to support future decision-making—including state annual opt-in decisions and future amendments to the program from Congress and federal administrators. Without requiring this reporting, the Treasury would allow potentially billions of dollars of federal revenue to flow to SGOs and other entities without any accountability for the impact of this program on student outcomes—and ultimately the health and well-being of the nation.

Section 4.05 of the notice, further requests comments on existing reporting and recordkeeping requirements

Currently, nearly 30 States and the District of Columbia operate voucher and/or tax credit policies that provide scholarships for educational expenses, with some states operating multiple programs, some of which provide universal benefits while others are targeted for specific student populations. Nearly all programs require fiscal reporting around the number and dollar amount of scholarships issued annually. For instance, Louisiana requires the following reporting from SGOs participating in their state-level program:

- **Quarterly enrollment and certification reports** of all scholarships issued each quarter and the donations used to fund them
- **An annual program report** prepared by a certified public accountant that includes a financial summary of the STO's operations, the schools the STO awarded, and the number and amount of donations received in the previous calendar year. More information on this report can be found in R.S. 47:6301 (B)(c)(ix)
- **An annual financial information report** prepared by a certified public accountant, that complies with generally accepted financial procedures
- **An annual accounting of donated funds** that were paid out or are reserved for student scholarships, as well as donated funds that were retained from previous calendar years. More information on this reporting can be found in R.S. 47:6301 (B)(1)(c)(xii)

Additionally, an independent review of 39 existing programs across 29 states indicates that two-thirds of these state programs also require some level of annual public reporting and

accountability of student outcomes. In alignment with the goal of improving the outcomes of students, most state programs require participating entities to administer and report the results of academic assessments for participating students. While the majority of these programs allow entities to choose the assessment used and reported, five States (Indiana, Iowa, Ohio, Wisconsin, and Washington, D.C.) require participants to use the results of the same assessment required by public school students in the state. The Treasury should follow the lead of these states, including D.C. — until now, the only private school scholarship program financed via federal funds — and require participating states to ensure the administration of state academic assessments in all schools benefiting from SGO funds, in alignment with policies for public schools. Doing so will ensure that evaluations of this program at the state and/or national levels can be based on valid comparisons between participants and nonparticipants, as well as changes over time for participants that enroll in private institutions after previously being enrolled in public schools. Failure to include such a requirement in forthcoming regulations would be a failure to provide needed transparency to students, families, stakeholders, and policymakers who need to know the extent to which these funds are supporting the academic needs of participating students.

Beyond test results, 10 states require reporting on the graduation rates of participating students for their programs, ensuring accountability for successful completion of high school — essential for the success and well-being of students. Two of these states — Missouri and D.C. — also require reporting on college enrollment, acknowledging the importance of postsecondary education for the long-term outcomes of students. Given the importance of parent and family choice inherent to such programs, 10 states also require reporting results on surveys of participating parental satisfaction. The Treasury requiring similar reporting for states would ensure that participating students are not only receiving adequate academic preparation, but that the specific needs of families — along with the well-being of their children — are being met to the satisfaction of parents. Similarly, two of these states — Arkansas and D.C. — require reporting on the retention of participating students over the course of the year to understand whether students and their families are being adequately supported by the schools and programs funded by state-funded programs.

As noted previously, D.C. is currently the only state program being directly supported by federal funds. This program also stands out as having the most robust reporting requirements for participating schools, requiring all of the accountability reporting metrics recommended above. The Treasury and the IRS should maintain federal support of robust data collection to determine if the funds for this program actually result in improved student opportunities and outcomes as intended.

X. Clarify expectations for robust data collection and reporting requirements and provide technical assistance to support states and SGOs

Under Section 4.05 of the notice, the Treasury and the IRS should clarify that all states and SGOs are expected to meet robust data collection and reporting requirements and that the

agencies will provide technical assistance to support states and SGOs in meeting such requirements.

§ 25F(h) instructs the Treasury secretary to issue regulations or other guidance with respect to recordkeeping or information reporting for purposes of administering this program. Section 4.05 of the notice, requests comments on reporting and recordkeeping requirements, specifically under what circumstances relief from data collection and reporting requirements would be justified.

The unprecedented scope and scale of the federal investment in this educational program operating outside the public system requires the collection and public reporting of the outcomes for participating students and the programs supporting them. Given this, we don't foresee specific instances for which relief from required reporting would be justified. However, the Treasury — in cooperation with the U.S. Department of Education and other federal agencies that may be responsible for administering related educational programs — should work to provide technical assistance and guidance to support States in collecting and reporting this data clearly, while maintaining student privacy. These federal agencies should also collaborate with states that have state-level program infrastructure to identify and elevate best practices to support other states.

XI. Clarify that income verification processes must be accessible and not disproportionately burdensome

Under Section 4.05 of the notice, the Treasury and the IRS should clarify that SGOs are required to use income verification processes that are accessible and not disproportionately burdensome.

§ 25F(c)(2) defines an eligible student as “a member of a household with an income which, for the calendar year prior to the date of the application for a scholarship, is not greater than 300 percent of the area median gross income.” § 25F(d)(1)(F) requires that an SGO “verifies the annual household income and family size of eligible students who apply for scholarships.” Section 4.05 of the notice requests comments on how SGOs should verify income eligibility for the purpose of identifying eligible students.

Because the income eligibility requirement is so high, the federal tax-credit will likely benefit wealthy families who already have the ability to pay for qualified expenses. In states that have recently removed income requirements for similar programs, most students benefiting come from [white and affluent households](#). Considering that the majority of school-aged children in the U.S. are students of color and from middle- and lower-income backgrounds, this new federal program could further inequitable educational opportunities and outcomes in our nation.

Given that states already have income verification policies and procedures in place to comply with other state and federal program requirements, the Treasury and the IRS should defer to states to guide how SGOs verify income eligibility of students. Additionally, any income

verification process should be accessible to all families and not disproportionately burdensome for low-income families, families of color, and multilingual families.

Furthermore, the Treasury and the IRS should clarify that documents beyond a federal tax return can and should be used to verify household income. Failure to allow for alternative documentation is likely to limit access to the students most in need. There are families with very low incomes that do not file federal tax returns. Many states allow households to submit other forms of documentation beyond federal tax returns to prove their income status, such as employer letters, pay stubs, IRS non-filer statements, and benefit award letters.

We appreciate the opportunity to comment on the Treasury's and the IRS's intent to issue guidance and proposed regulations to implement new individual tax credit for qualified contributions to SGOs (Notice 2025-70/ IRS-2025-0466).

Sincerely,

All4Ed
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Educators for Excellence
Families in Schools
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