

STATE OF NEW YORK
EXECUTIVE CHAMBER
ALBANY 12224

ANDREW M. CUOMO
GOVERNOR

October 11, 2018

Charles P. Rettig
Commissioner of Internal Revenue
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Dear Commissioner Rettig:

The proposed regulations on charitable deductions are a gross partisan assault on the State of New York. On behalf of the hard-working families in New York, I call you to withdraw these proposed regulations immediately.

These regulations lack any basis in the law, upend decades of precedent without any authorization from Congress, and arbitrarily discriminate against tax credit programs established in New York to protect our taxpayers from the federal government's economic attack on our state.

Last year, that federal government enacted a partisan tax law that specifically targeted New York and other states that did not vote to elect President Trump. In particular, the elimination of full state and local tax deductibility will cost New York families at least \$14.3 billion each year, effectively raising our taxes relative to other states and threatening the value of the largest investment held by many New York families, their home.

New York's taxpayers already contribute \$48 billion more to the federal government than we get back every year, and this bill reaches even deeper into the pockets of New Yorkers to pay for tax cuts for corporations and other states.

In response to this economic attack, we crafted new charitable contribution programs that fully comport with long-standing principles of federal tax administration.

In taking aim at our charitable contribution programs, the federal government is once again revealing its true hostility toward New York. These proposed regulations continue the politically motivated economic assault on New York that started with President Trump and his allies in Congress. The IRS should not be used as a political weapon.

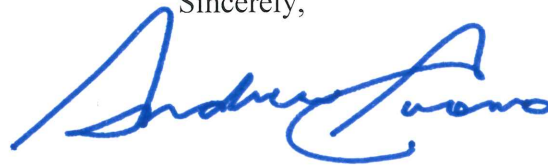
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President Trump and four New York Republican Representatives betrayed their home state when they passed the federal tax bill, and now the Trump Administration is once again putting New York in its sights.

Make no mistake: New York will fight back. This proposal must be withdrawn. And if it is not, we will pursue all options to resist this attack on our State, including litigation if necessary.

Enclosed you will find a more detailed comment from the New York State Department of Taxation and Finance.

Sincerely,



ANDREW M. CUOMO