**Subject Line:** Oppose Unfair PTET Provisions in Tax Reform Legislation

**Dear Senator/Representative [Last Name],**

As a Certified Public Accountant and Oklahoma voter, I’m writing to express my concern regarding provisions in the House Ways and Means Committee’s tax reform legislation that unfairly target service businesses structured as pass-through entities.

These provisions would prevent specified service trades or businesses—including CPAs like me—from fully deducting state and local taxes (SALT) at the federal level, effectively penalizing thousands of small business owners and professionals across the country, many of whom form the economic foundation of their communities.

I urge you to oppose these provisions. They not only unfairly discriminate against certain pass-through entities but also widen the gap in tax treatment between business types—undermining tax neutrality and creating inequities that could hurt clients, firms, and the communities they serve.

Please stand with America’s small businesses and professional service providers by ensuring all pass-through entities are treated fairly in federal tax policy.

Sincerely,  
**[Your Full Name]**  
**[Your Title, Your Organization]**  
**[Your Address or Zip Code]**  
**[Your Email or Phone Number]**