



November 14, 2017

Dear Representative:

On behalf of the National Federation of Independent Business (NFIB), the nation's leading small business advocacy organization, I am writing in support of H.R. 1, the *Tax Cuts and Jobs Act*. This legislation will provide much needed tax relief to America's job-creating small businesses. **H.R. 1 will be considered an NFIB Key Vote for the 115th Congress.**

Small business is the engine of the economy, and tax reform should provide substantial relief to all small businesses so they can reinvest their money, grow, and create jobs. Ninety-nine percent of all American businesses are small businesses; the average NFIB member has just 10 employees. Taken in sum, however, small businesses create half of all private-sector jobs in the U.S. and contribute half the nation's gross domestic product.

Three-quarters of small employers are structured as pass-through entities, meaning their owners are taxed at the individual rate as opposed to the corporate rate. Crucially, H.R. 1 reduces the tax rate on the smallest pass-through businesses to 9 percent over five years, without industry exclusions or restrictions.

NFIB supports passage of H.R. 1 and will consider it an NFIB Key Vote for the 115th Congress.

Thank you for your consideration. We look forward to working with you to protect small business.

Sincerely,

A handwritten signature in black ink that reads "Juanita D. Duggan". The signature is fluid and cursive.

Juanita D. Duggan
President & CEO
NFIB