

January 14, 2004

The Honorable Philip S. English
U.S. House of Representatives
1410 Longworth House Office Building
Washington, DC 20515

Dear Representative English:

The undersigned groups representing both health care providers, health professions education institutions and health benefit providers enthusiastically support tax relief provisions that are contained in the Higher Education Affordability and Equity Act of 2003 (H.R. 3412). We write to thank you for your sustained leadership on education tax issues and pledge to work with you to pass this important legislation.

In particular, we are writing to support those sections of the Higher Education Affordability and Equity Act of 2003 that would improve current law by:

- Expanding student loan interest deduction to allow borrowers to deduct interest payments on their student loans and increasing the income eligibility to claim the full deduction up to \$100,000 adjusted gross income (with a phase-out deduction between \$100,000-\$115,000) for single taxpayers and up to \$200,000 adjusted gross income (with a phase-out deduction between \$200,000-\$230,000) for joint return tax filers.
- Excluding amounts received as part of a scholarship, fellowship or grant from taxable income if used for qualified higher education expenses for undergraduate and graduate recipients.

Please accept our enthusiastic endorsement for these critical provisions that would help students finance their education and help health care professionals fulfill their dreams of practicing to benefit all Americans.

On behalf of the following organizations:

Academy of General Dentistry
American Academy of Neurology
American Academy of Ophthalmology
American Academy of Oral and Maxillofacial Pathology
American Academy of Pediatric Dentistry
American Academy of Periodontology
American Association for Dental Research
American Association of Clinical Endocrinologists
American Association of Clinical Urologists
American Association of Colleges of Osteopathic Medicine
American Association of Colleges of Pharmacy
American Association of Colleges of Podiatric Medicine
American Association of Critical-Care Nurses
American Association of Public Health Dentistry
American College of Nuclear Physicians
American College of Nurse-Midwives
American College of Osteopathic Family Physicians

American College of Physicians
American College of Surgeons
American Geriatrics Society
American Dental Association
American Dental Education Association
American Medical Association
American Organization of Nurse Executives
American Osteopathic Association
American Podiatric Medical Association
American Psychological Association
American Student Dental Association
Arizona Dental Association
Association of Academic Health Centers
Association of American Medical Colleges
Association of American Veterinary Medical Colleges
Association of Chiropractic Colleges
Association of State and Territorial Dental Directors
Child Neurology Society
Delta Dental Plans Association
Hispanic Dental Association
Infectious Diseases Society of America
Iowa Dental Association
Missouri Dental Association
National League for Nursing
National Medical Association
Nebraska Dental Association
Oklahoma State Medical Association
Society of Critical Care Medicine
Society of Nuclear Medicine
Special Care Dentistry
Virginia Dental Association
Washington State Dental Association

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