



May 12, 2025

The Honorable Jason Smith
Chair
House Committee on Ways and Means
1139 Longworth House Office Building
Washington, D.C. 20515

The Honorable Richard Neal
Ranking Member
House Committee on Ways and Means
1129 Longworth House Office Building
Washington, D.C. 20515

Dear Chairman Smith and Ranking Member Neal:

On behalf of the American Association of Oral and Maxillofacial Surgeons (AAOMS), which represents more than 9,000 oral and maxillofacial surgeons (OMSs) in the United States, I am writing to express AAOMS's strong support for including meaningful small business tax reform as part of the budget reconciliation process.

The majority of OMSs are small business owners with most of those operating as S-corporations. The temporary tax relief measures passed as part of the Tax Cuts and Jobs Act of 2017 provided much-needed support for small businesses, like OMS offices, allowing them to invest in growth as well as withstand financial hardships brought on by the pandemic. Allowing these provisions to expire will hinder the continued growth and stability of OMS practices, particularly in underserved areas.

AAOMS greatly appreciates the inclusion of language in the preliminary text that makes permanent and **increases from 20 to 22 percent the deduction** for qualified pass-through income for sole proprietorships, partnerships, LLCs and S-corporations.

AAOMS further urges the Committee to:

- **Restore full bonus depreciation** for investments in equipment, software and property, particularly for small businesses.
- **Extend the current flat 21 percent corporate tax rate.**

These above provisions are vital for supporting cash flow, fostering capital investment, and facilitating long-term planning—key factors that help ensure OMS practices can continue delivering high-quality patient care.

AAOMS also encourages the Committee to consider the following additional tax priorities that support OMSs and the patients they serve:

- **Increase the contribution limits for both Health Savings Accounts (HSAs) and Flexible Spending Arrangements (FSAs)** for all taxpayers to allow consumers additional tax-free spending to help cover high out-of-pocket health and dental care costs.
- **Maintain the student loan interest deduction.** Nearly all OMS residents qualify for this deduction due to their limited incomes. Maintaining this deduction provides modest, but meaningful, relief and may influence decisions about where to practice, including the ability to practice in an underserved area.
- **Preserve the current tax treatment of certain association non-profits.** Charities, associations and professional societies play a vital role in providing healthcare, education and workforce development. Changes to their tax status could jeopardize services that often support our nation's most vulnerable populations.

Small businesses, including OMS practices, play a vital role in the American economy, especially in rural communities. Continuing to provide fair and targeted tax support and Medicare reimbursement is not just sound policy – it is essential to sustaining economic growth and access to care nationwide.

Thank you for your continued leadership and attention to the needs of small business owners.

Sincerely,

A handwritten signature in black ink that reads "J. David Morrison" followed by a stylized flourish.

J. David Morrison, DMD
President