

# PUBLIC SUBMISSION

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**Docket:** [IRS-2011-0010](#)

Encouraging New Markets Tax Credit Non-Real Estate Investments

**Comment On:** [IRS-2011-0010-0001](#)

Encouraging New Markets Tax Credit Non-Real Estate Investments

**Document:** [IRS-2011-0010-0006](#)

Comment on FR Doc # 2011-13981

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## General Comment

Small business needs assistance. That may mean micro businesses and the \$250,000 cap is more than sufficient. Non-profit corporations should NOT be encouraged under this credit.

We have seen PUBLIC charter schools and PUBLIC-AGENCY companies considered as private.

In areas with many languages spoken, marketing needs to be addressed equally to the credits themselves.

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