November 3, 2026

Hon. Frank J. Bisignano
Chief Executive Officer
Internal Revenue Service
U.S. Department of the Treasury

Docket Number: REG-119986-25

Dear Commissioner Bisignano:

On behalf of our respective Jesuit, Catholic schools, the Society of Jesus in the United States, the Association of Jesuit Colleges and Universities (AJCU), and the Jesuit Schools Network (JSN), we write to share our grave concerns with and express our strong opposition to the Internal Revenue Service's (IRS) proposed regulations titled "Racial Nondiscrimination in Private Schools" (REG-119986-25). We formally request that the proposed regulations be withdrawn.

We urge you to sincerely consider our comments, as well as those submitted by the United States Conference of Catholic Bishops (USCCB), the American Council on Education (ACE), and the National Association of Independent Colleges and Universities (NAICU). Commenters raise strong objections with the proposed regulations and recommend they be rescinded, while also offering concrete steps that might be taken to put said regulations on legal footing.

Given the far reach of these proposed regulations, the severe consequences for purported offenses, and the impact on our organizations as Jesuit, Catholic works, we have an obligation to share our perspective on how this rule misinterprets current law, violates the Constitution, and is in direct conflict with Catholic teaching and our Jesuit mission.

Jesuit Education: Rooted in the Catholic Faith, Human Dignity and Community

At the heart of Jesuit education is the Catholic Intellectual Tradition and the principles of human dignity and inclusion. The 27 Jesuit colleges and universities in the United States and the 81 Jesuit elementary and secondary schools here serve nearly 300,000 students. We have over two million living alumni and are part of a global educational network.

Inspired by St. Ignatius Loyola, Jesuit, Catholic schools are grounded in the belief that education should expand opportunity and contribute to the flourishing of individuals and of society. Through teaching, research, and community engagement, Jesuit, Catholic education prepares graduates to lead with competence, conscience, compassion and wisdom while addressing society's most pressing challenges.

Our Jesuit, Catholic schools and universities do not engage in illegal racial discrimination in "admissions, educational policies, scholarships and loans, athletics, and every other school-administered or school-supported program" (IRS proposed regulations).

To be clear, Jesuit, Catholic schools and universities follow the law; they also emphasize inclusion and community, serve those at the margins, and celebrate diversity precisely *because* they are Jesuit, Catholic works. Ignoring these foundations of our faith would call into question our schools' legitimacy, limit their ability to express tenets of our faith, and hinder their ability to continue to be sponsored by the Society of Jesus and the Catholic Church.

The Proposed Regulations are Vague

One of our concerns is that the proposed regulations would leave our Jesuit, Catholic schools uncertain about how to carry out our mission without risking penalties for lawful activities. These proposed regulations are extremely vague. They create unlawful roadblocks to private schools' efforts to extend access to students from diverse backgrounds. The lack of clarity and specificity in these proposed regulations will force our schools to second guess what will be perceived as discrimination by this Administration and what is allowable.

Given that the proposed regulations are silent about recourse or appeal in the face of accusations of violation, even for legal activity, will schools be subject to costly challenges to prove compliance or be forced to respond to arbitrary enforcement based on poorly articulated criteria? Such situations would paralyze our work as Jesuit, Catholic schools.

The Proposed Regulations are Wrongful

The proposed regulations are not only vague; they are also wrongful. They undervalue diversity in education and, in doing so, they underestimate the stain of racism that still exists in our nation. On this point, we stand shoulder to shoulder with the USCCB, which repeatedly recognizes racism as a social sin.

As our bishops wrote in their pastoral letter, "Brothers and Sisters to Us" (1979)[1]:

> Racism is a sin: a sin that divides the human family, blots out the image of God among specific members of that family, and violates the fundamental human dignity of those called to be children of the same Father.
>
> The structures of our society are subtly racist, for these structures reflect the values which society upholds. They are geared to the success of the majority and the failure of the minority. Members of both groups give unwitting approval by accepting things as they are. Perhaps no single individual is to blame. The sinfulness is often anonymous but nonetheless real. The sin is social in nature in that each of us, in varying degrees, is responsible. All of us in some measure are accomplices. As our recent pastoral letter on moral values[2] states: '…the absence of personal fault for an evil does not absolve one of

[1] U.S. Catholic Bishops (1979). Pastoral Letter on Racism. https://www.usccb.org/committees/african-american-affairs/brothers-and-sisters-us

[2] National Conference of Catholic Bishops (1976). *To Live in Christ Jesus: A Pastoral Reflection on the Moral Life*. https://distantreader.org/stacks/pamphlets/pdf/005195874.pdf

> all responsibility. We must seek to resist and undo injustices we have not caused, lest we become bystanders who tacitly endorse evil and so share in guilt for it.'

In their 2026 educational resource, *Catholic Identity and Racial Diversity: A Framework for Catholic Institutions Committed to Racial Justice, Reconciliation, and the Gospel*[3], the bishops framed their concerns in these words:

> Catholic institutions must value racial diversity and work to ensure that the perspectives of its culturally diverse members are heard in the institution's membership, leadership, governance, and decision-making. Ensuring that culturally diverse voices are represented at the table is a matter of justice. This also means that we should seek to be accessible to people of diverse cultural backgrounds, and to serve communities on the margins in society, as was the root of Catholic education in the United States (cf. *"Drawing New Maps of Hope*, Apostolic Letter of Pope Leo XIV, October 28, 2025, no. 10.4).

This mandate of inclusion and justice is continually affirmed in the guiding documents of the Catholic Church and the Society of Jesus. Pope John Paul II, in his 1990 document on the Catholic university, *Ex Corde Ecclesiae*[4], states:

> The Gospel, interpreted in the social teachings of the Church, is an urgent call to promote 'the development of those peoples who are striving to escape from hunger, misery, endemic diseases and ignorance; of those who are looking for a wider share in the benefits of civilization and a more active improvement of their human qualities; of those who are aiming purposefully at their complete fulfilment'(33). Every Catholic University feels responsible to contribute concretely to the progress of the society within which it works: for example, it will be capable of searching for ways to make university education accessible to all those who are able to benefit from it, especially the poor or members of minority groups who customarily have been deprived of it.

Today, the Universal Apostolic Preferences, a guiding document for the Society of Jesus that was recently reaffirmed by Pope Leo XIV, calls on educators at Jesuit, Catholic schools to recognize that "[o]ur work in education at all levels will make people aware of the burning need for reconciliation, of the many who are estranged, vulnerable, alienated. We want those who are part of our educational mission to dream of and to build, step by step, a new culture based on Gospel values."[5]

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[3] United States Conference of Catholic Bishops (2026). *Catholic Identity and Racial Diversity: A Framework for Catholic Institutions Committed to Racial Justice, Reconciliation, and the Gospel*. https://www.usccb.org/resources/Catholic%20Identity%20and%20Racial%20Diversity%20Backgrounder.pdf

[4] Pope John Paul, II (1990). *Ex Corde Ecclesiae*. https://www.usccb.org/resources/Ex%20Corde%20Ecclesiae%201990.pdf

[5] Society of Jesus. Universal Apostolic Preferences: Walking with the Excluded. https://www.jesuits.global/uap/walking-with-the-excluded/ (last accessed Oct. 27, 2026).

The Proposed Regulations Would Penalize Our Schools for Living Our Mission

The faith that animates our schools demands[6] that we be places of inclusion, open to those at the margins, and committed to diversity and human dignity. The proposed IRS regulations would penalize our schools for following our Jesuit, Catholic mission.

We seek to be "places where diversity is celebrated as a reflection of divine creativity, and where all are empowered to bring their gifts to the table. Only then can we truly live as one body, animated by one Spirit, called to one hope in Christ" (USCCB[7]).

Our Catholic faith calls us to remedy past injustices: "The equal dignity of human persons requires the effort to reduce excessive social and economic inequalities. It gives urgency to the elimination of sinful inequalities" (Catechism of the Catholic Church[8], 1947).

In sum, we agree and associate ourselves with the assessments of the commenters who have outlined why these proposed regulations are potentially illegal or unconstitutional. The vague language included in the proposed regulations makes it challenging for any private school to determine what continues to be legal and allowable, and what the IRS would consider racial discrimination. The stakes for everyone are high and, for Jesuit, Catholic schools, this presents an existential challenge to advance our mission. Therefore, we urge the IRS to withdraw these proposed regulations in their entirety.

Sincerely,

V. Rev. Sean Carroll, S.J.
Provincial, USA West Province

V. Rev. Andrew R. Kirschman, S.J.
Provincial, USA Central and Southern Province

V. Rev. Karl J. Kiser, S.J.
Provincial, USA Midwest Province

V. Rev. Robert E. Reiser, S.J.
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Michele C. Murray, Ph.D.
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Jennifer LaMaster, MLS, M.S.
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[6] United States Conference of Catholic Bishops (2026). *Catholic Identity and Racial Diversity: A Framework for Catholic Institutions Committed to Racial Justice, Reconciliation, and the Gospel*. https://www.usccb.org/resources/Catholic%20Identity%20and%20Racial%20Diversity%20Backgrounder.pdf

[7] United States Conference of Catholic Bishops (2026). *Catholic Identity and Racial Diversity: A Framework for Catholic Institutions Committed to Racial Justice, Reconciliation, and the Gospel*. https://www.usccb.org/resources/Catholic%20Identity%20and%20Racial%20Diversity%20Backgrounder.pdf

[8] The Holy See (1947). *The Catechism of the Catholic Church*. https://www.vatican.va/content/catechism/en/part_three/section_one/chapter_two/article_3/in_brief.index.html

About the Society of Jesus in the United States:
The Society of Jesus ("the Jesuits") is a Roman Catholic religious order of priests and brothers founded nearly 500 years ago by St. Ignatius of Loyola. In the United States, the Jesuits are organized into four provinces (USA East, USA Central and Southern, USA Midwest and USA West), each led by a provincial superior. Together with lay colleagues, Jesuits serve in colleges and universities, high schools, parishes, retreat houses, social ministries and more across the country.

About the Association of Jesuit Colleges and Universities (AJCU):
The Association of Jesuit Colleges and Universities (AJCU) is a national organization that represents Jesuit higher education among its various constituencies; provides a forum for the exchange of information and experiences in Jesuit higher education; and encourages and facilitates collaborative initiatives among its member institutions. Those initiatives include fostering Jesuit, Catholic identity, and mission; educating for a faith that does justice; supporting national, international, and online collaborations between campuses; and sponsoring professional and leadership development programs.

About the Jesuit Schools Network (JSN):
The mission of the Jesuit Schools Network of North America (JSN) is to animate the educational ministry of the Society of Jesus in Canada, the United States, Belize, and Micronesia in service of the Catholic Church by strengthening Jesuit pre-secondary and secondary schools for the mission of Jesus Christ. JSN is committed to listening to the experience of our Ignatian colleagues and Jesuits serving in our schools, and to discerning directions that better serve them in fulfillment of their Catholic mission and Jesuit identity.