



*Protecting America's Strong Tradition of Giving*

June 17, 2013

The Honorable Max Baucus  
The Honorable Orrin G. Hatch  
Committee on Finance  
United States Senate  
219 Dirksen Senate Office Building  
Washington, D.C. 20510

Re: Document on Tax-Exempt Organizations and Charitable Giving

Dear Chairman Baucus and Ranking Member Hatch:

The latest tax reform options paper on Tax-Exempt Organizations and Charitable Giving demonstrates the thoughtful consideration that members of the Senate Finance Committee are giving to the potential impacts of changes or limits to the charitable deduction. As lawmakers debate comprehensive tax reform, we appreciate the tough decisions you face in addressing our nation's fiscal challenges, strengthening our tax system and helping restore our economy.

As a Coalition of more than 60 diverse nonprofits, foundations and other charitable organizations, we are grateful for the opportunity to inform your deliberations. We are encouraged that members of Congress understand the unique role and value of charitable giving in our communities. We are also committed to working with you to ensure there is a clear understanding of how some of the options outlined in this paper might impact charitable giving and potentially hurt those most in need.

As you know, the century-old charitable tax deduction is a powerful American tradition that encourages people to donate a portion of their income - often more than they would have otherwise given - to support others in need and to strengthen communities. If Congress changes the existing policy in a way that restricts this long-standing charitable giving incentive, donations will go down and the communities we serve and the individuals we help would suffer the most - not the donors.

As the Finance Committee contemplates tax reform we urge you to protect the charitable tax deduction. We look forward to continuing our work with you, your committee colleagues, and the entire Congress to identify the best ways to preserve the unique nature of the charitable deduction and our communities that depend on it.

Sincerely,

Association of Fundraising Professionals, Chair

AJC  
Alliance for Charitable Reform  
Alliance for Children and Families  
American Alliance of Museums  
American Red Cross  
Association for Healthcare Philanthropy  
Association of Art Museum Directors  
Association of Direct Response Fundraising Counsel  
Association of Christian Schools International  
Association of Nonprofit Mailers  
Council for American Private Education  
Council on Foundations  
Dance USA  
Direct Marketing Association  
Direct Marketing Association Nonprofit Federation  
Dunham+Company  
ECFA  
Educational Media Foundation  
The Field Museum  
Fraternal Government Relations Coalition  
Girl Scouts of the USA  
The Giving Institute  
Giving USA Foundation  
Jewish Federations of North America  
Leadership 18  
League of American Orchestras  
National Association of Independent Schools  
The National Catholic Development Conference  
National Catholic Educational Association  
National Council for Behavioral Health  
National Council of Nonprofits  
National Panhellenic Conference  
North American Interfraternity Conference  
OPERA America  
Partnership for Philanthropic Planning  
Philanthropy Ohio  
The Philanthropy Roundtable  
St. Baldrick's Foundation  
Theatre Communications Group  
United Neighborhood Centers of America  
United Way Worldwide  
Volunteers of America