December 10, 2012

Dear Mr. President and Members of Congress:

We, the undersigned, write to express our concern that ongoing discussions in Washington to avoid the so-called ‘fiscal cliff’ may ultimately produce policies that disproportionately impact our most vulnerable communities. We lead nonprofit organizations whose tens of millions of employees and volunteers are working to improve lives in every community across America.

In particular, we are deeply troubled by reports that an aggregate cap, whether a dollar-limit or percentage, on the value of the charitable deduction is under consideration as a potential short-term revenue solution during the lame duck session. Since 1917, our nation’s tax system has strongly encouraged Americans to give back to their communities, and the broad concept of charity on which the deduction is based has given rise to a diverse and pluralistic set of organizations all dedicated to the public good.

Research has suggested that a cap on the charitable deduction could reduce charitable giving by as much as $7 billion a year; this would come on top of the nearly $20 billion annual decrease in giving since the economic downturn began in 2007. Federal and state budget cuts have further overburdened and diminished the capacity of nonprofits and disproportionately affected those least able to help themselves. It is simply untenable to ask them to now endure the inevitable reductions in nonprofit programs and services that will be driven by a cap on the charitable deduction.

Congress has, in fact, long recognized the connection between the tax code and giving to charitable organizations. In the days following the devastating January 2010 earthquake in Haiti, legislation was enacted allowing taxpayers to claim a 2009 deduction for donations made to Haiti relief efforts between the date of the earthquake and March 1, 2010. Similar extensions were enacted following the Southeast Asia tsunami of 2004, Hurricane Katrina in 2005, and storms in the American Midwest in 2008.

Congress took these steps out of recognition that the deduction does, in fact, encourage people to give to charity. We know that more than 80 percent of the 46 million Americans who itemized their tax returns in 2009 claimed the charitable deduction, and that these individuals and families, who represent barely one quarter of all taxpayers, were responsible for more than 76 percent of individual contributions to charitable organizations.

Moreover, the power of the incentive can be seen in the timing of charitable gifts. Between 2003 and 2009, charitable organizations in the U.S. received $281 million in online donations. Remarkably, more than 22 percent of those donations were made on December 30 and 31 each year, underscoring the extent to which tax implications guide donor behavior.

The charitable deduction is also a fair and efficient way for the government to spur investment in communities. The current tax code treats every taxpayer who claims the deduction equitably; regardless of the rate at which their income is taxed, individuals are not required to pay taxes on the portion of their earnings donated to charity. When an individual in the highest tax bracket donates $1,000 to charity, the government foregoes $350 in tax revenue, but communities benefit from the entire $1,000 gift. The government is unlikely to find another vehicle that leverages, at a nearly 3-to-1 ratio, private spending to provide educational and economic opportunities for families in need, alleviate poverty and suffering at home and abroad, assist victims of disaster, enhance the cultural and spiritual development of individuals and communities, and foster worldwide appreciation for the democratic values of justice and individual liberty that are part of the American character.
Unlike other deductions, which subsidize personal spending that benefits the individual taxpayer, the charitable deduction actually encourages taxpayers to give away income in order to benefit our communities. The tax deduction for charitable giving is not a path to amassing greater personal wealth or accumulating tangible personal assets. In fact, it is the beneficiaries of contributions made by Americans of all incomes, rather than the taxpayer, who will pay the highest price in a loss of vital services if Congress acts to limit the charitable deduction.

We are also greatly concerned that the impending automatic, across-the-board spending cuts and proposed changes to entitlement programs being discussed could undermine the social safety net and cause added hardship for low-income families. We urge you to avoid cuts in programs that help meet basic needs and provide educational and employment opportunities. Increased poverty must not be an unintended consequence of avoiding the fiscal cliff.

In this critical time we acknowledge and support the need to put our nation on a more sustainable fiscal path, but urge you to protect programs that assist people with low incomes and preserve the charitable deduction’s powerful incentive for giving. Taken together, these steps will help ensure that basic human needs are being met in communities across America.

Thank you for your leadership and your consideration of these vital issues.

Respectfully,

Independent Sector
I2Stone Church
4C for Children
7 Stages
Abilities, Inc.
Abused Women’s Aid In Crisis, Inc. (AWAIC)
Accion
Achievement Centers for Children
Action for a Better Community, Inc.
Active Healing, Inc.
Adirondack Community Trust
Adrian Community Preschool
Adults with Developmental Disabilities
The Advertising Council
Affordable Housing and Homeless Alliance
(AHHA)
Africa’s Children’s Fund
Age Well Senior Services, Inc.
Aging Care Connections
Aging Services of California
Aging Services Transformation Alliance
AID Atlanta, Inc.
AIDS Project Los Angeles
Aiken Center for the Arts
Akron-Canton Regional Foodbank
Alaska Children’s Trust
Alaska Youth and Parent Foundation
Albany Advocacy Resource Center
All Saints’ Episcopal Church
Alliance for Children and Families
Alliance for Nonprofit Excellence
Alliance of Arizona Nonprofits
Aloha United Way in Honolulu Hawaii
Alpha-I Association
Alpha-I Foundation
The ALS Association
Alternate ROOTS
Ameinu Detroit
The America Team for Displaced Eritreans
America’s Promise Alliance
American Alliance of Museums
American Autoimmune Related Diseases Association
American Cancer Society Cancer Action Network
The American Chemical Society
American Foundation for Suicide Prevention/SPAN
American Health Assistance Foundation (AHAF)
American Heart Association
American Indian College Fund
American Kidney Fund
American Lung Association
American Lung Association in Alabama
American Lung Association in Alaska
American Lung Association in Arizona
American Lung Association in Arkansas
American Lung Association in California
American Lung Association in Colorado
American Lung Association in Connecticut
American Lung Association in Delaware
American Lung Association in District of Columbia
American Lung Association in Florida
American Lung Association in Georgia
American Lung Association in Hawaii
American Lung Association in Idaho
American Lung Association in Illinois
American Lung Association in Indiana
American Lung Association in Iowa
American Lung Association in Kansas
American Lung Association in Kentucky
American Lung Association in Louisiana
American Lung Association in Maine
American Lung Association in Maryland
American Lung Association in Massachusetts
American Lung Association in Michigan
American Lung Association in Minnesota
American Lung Association in Mississippi
American Lung Association in Missouri
American Lung Association in Montana
American Lung Association in Nebraska
American Lung Association in Nevada
American Lung Association in New Hampshire
American Lung Association in New Jersey
American Lung Association in New Mexico
American Lung Association in New York
American Lung Association in North Carolina
American Lung Association in North Dakota
American Lung Association in Ohio
American Lung Association in Oklahoma
American Lung Association in Oregon
American Lung Association in Pennsylvania
American Lung Association in Rhode Island
American Lung Association in South Carolina
American Lung Association in South Dakota
American Lung Association in Tennessee
American Lung Association in Texas
American Lung Association in Utah
American Lung Association in Vermont
American Lung Association in Virginia
American Lung Association in Washington
American Lung Association in West Virginia
American Lung Association in Wisconsin
American Lung Association in Wyoming
American Red Cross
American Rivers
Americans for the Arts
Angels In Distress, Inc.
Anti-Defamation League
Appalachian Children’s Center, Inc.
ARC of Hope
The Arc of the United States
ArchCare
Arkansas Coalition for Excellence
Arkansas Single Parent Scholarship Fund
Artemis Center
Arts for a New South Africa
ArtsServe Michigan
Asian American Justice Center
Association of Direct Response Fundraising Counsel (ADRFCO)
Association for Healthcare Philanthropy
Association of Art Museum Directors
Association of Fundraising Professionals
Association of Science-Technology Centers (ASTC)
Atlanta Celebrates Photography
Atlanta Mission
Atlanta Wild Animal Rescue Effort, Inc. (aka AWARE Wildlife Center)
Auditory-Verbal Center, Inc.
Audubon (National Audubon Society)
Autism Empowerment
Averitt Center for the Arts
The B.J. Davis Foundation
Bach Choir of Pittsburgh
Baptist Health Nursing and Rehabilitation Center
Bay Area Community Foundation
Bernien Community Foundation
BEST Project
Bethany Life Communities
Better Community Development, Inc.
Betty Brewer’s Angels, Inc.
Beyond OCD
Big Brothers Big Sisters of America
Big Brothers Big Sisters of Gratiot and Montcalm Counties
Big Brothers Big Sisters of Santa Cruz County
Birthline of Jackson, Inc.
Boardsource
BoardWalk Consulting
Book Worm Angels
Boys & Girls Clubs of Boston
Boys & Girls Clubs of Capistrano Valley
Boys & Girls Clubs of Southeastern Michigan
Branford Land Trust
Breathing Association
Bridge House
BRIDGES for a Just Community
Brigade Air, Inc.
Brightmoor Alliance
The Bristol Home
Bristol Village
Buena Vida Continuing Care and Rehabilitation Center
Build with Purpose
Buildings & Books
The Burn Prevention Network
Cabrini Eldercare Consortium
Cabrini of Westchester
Cadillac Area Land Conservancy
California Association of Nonprofits (CalNonprofits)
Camp Fire
Camp Kudzu
Camp Lebanon Children’s Camp and Retreat Center
Camp Quest
Camp Twin Lakes
Campbell & Company
Campion Foundation
CAN Council Great Lakes Bay Region
Cancer Support Community
Cancer Support Community Western Ohio
Capital Area Food Bank of Texas
Capital Area United Way in Lansing Michigan
Care and Counseling Center of Georgia
CARE USA
Career Transition Center
Carroll Hospice
Carroll Hospital Center
Casa de la Familia
CASA Ogeechee Judicial Circuit
Catalyst Miami
Cathedral Arts Project
Catholic Charities USA
Cedar Community
Celebrate Life International, Inc.
Center for Humanistic Change, Inc.
Center for Nonprofit Excellence
Center for Nonprofits and Voting (Nonprofit VOTE)
Center for Non-Profits, New Jersey
Center for the Visually Impaired
Central Outreach & Advocacy Center
Central Pennsylvania Food Bank
Central Pennsylvania Youth Ballet
CFY-Atlanta
Champions Foundation
Changing Worlds
Charles E. Smith Life Communities
Chautauqua Watershed Conservancy, Inc.
Cherokee Chorale
Chicago Botanic Garden
Chicago Coalition for the Homeless

Child Care Resources of Rockland, Inc.
Children’s Home + Aid
Children’s Home of Easton
Children’s Hunger Alliance
Christian Church Homes
Christian Family Services, Inc. (FL)
Christian Family Services, Inc. (MO)
Christian Health Care Center
Christian Home & Bible School
Christian Senior Services
Cincinnati Area Senior Services, Inc.
Cincinnati Union Bethel
City Year, Inc.
CitySeed, Inc.
Clemont Senior Services
Cleveland Rape Crisis Center
The Coalition of Behavioral Health
Coastal Georgia Historical Society
Cogswell Hall, Inc.
Cohl & Co.
Colorado Nonprofit Association
Colored Rocks Foundation, Inc.
Columbus Symphony Orchestra, Georgia
Columbus Literacy Council
Communities In Schools of Fitzgerald/Ben-Hill County
Community Assessment & Treatment Services, Inc.
Community Bike Works
Community Food Bank of Eastern Oklahoma
Community Food Warehouse of Mercer County
Community FoodBank of New Jersey
The Community Foundation for Greater Atlanta
Community Foundation for Southeast Michigan
Community Foundation for the Ohio Valley
Community Mediation Center
Community of Care
Community Partners
Community Reinvestment Fund, USA
Community Resource Center
Community Unlimited
Connecticut Association of Nonprofits
Connecticut Food Bank
Connecticut Fund for the Environment/Save the Sound
Connecticut Land Conservation Council
Conservation Exchange
COPD Foundation
Corner Pieces
Corporate Volunteer Council of Atlanta
Council for American Private Education
Council for Resource Development
The Greater Boston Food Bank
Greater Flint Arts Council
Greater Gallatin United Way
Greater Harlem Nursing Home & Rehabilitation Center
Greater New York Hospital Association
Greater Philadelphia Cultural Alliance
Greater Pittsburgh Community Food Bank
Green Hills Community
Green Law
Green Map System
GreenField Court
GreenField Health & Rehabilitation Center
GreenField Manor
H.O.P.E. Ministries, Inc.
Habitat for Humanity International
Habitat for Humanity of Florida
Habitat for Humanity of Pinellas County, Florida
Haddam Land Trust, Inc.
The Hambridge Center for Creative Arts & Sciences, Inc.
Hamden Land Conservation Trust
The HAND Foundation
Hand Up Housing
The Harbor Worship Center Church of God, Inc.
Harmonies of Hope
Harvest Hope Food Bank
Harvesters – The Community Food Network, Northeast Kansas
Harvesters – The Community Food Network, Northwest Missouri
Hawai’i Alliance of Nonprofit Organizations
Hawai’i Community Foundation
Hawai’i Mothers’ Milk, Inc.
Hazelden
Healthcare Association of New York State
Heart of Georgia United Way
Heart of the Lakes Center for Land Conservation Policy
HEART Organization, Inc.
HeartBound Ministries
Heartland Conference Retreat Center
Hemophilia Foundation of Michigan
Hemophilia of Georgia, Inc.
The Henry Viscardi School
Hephzibah Children’s Home, Inc.
Heritage Ministries Management Company, Inc.
Heritage Village Rehab & Skilled Nursing, Inc.
Historic Riverside Cemetery Conservancy
Holy Family Ministries-Chicago
HomeAid Atlanta
Homeless Relief Campaign Initiative
Hope 7 Community Center
Hopeworks of Greater Little Rock
Hospice Council of West Virginia
Housatonic Valley Association, of Connecticut, Massachusetts and New York
Howard, Moore & McDuffie, PC
Hudson Highlands Land Trust
Hultquist Place
Hunger-Free Pennsylvania
Huntington's Disease Society of America (HDSA)
Huron River Watershed Council
Hyde Hall, Inc.
Hydrocephalus Association
The Idaho Foodbank
Idaho Nonprofit Center
Illinois Collaboration on Youth
Immaculate Heart of Mary Catholic School
Indiana Association of Area Agencies on Aging
Indiana Association of United Ways
Innovative Health Foundation
Interfaith Hospitality Network of Greene County
International Fund for Animal Welfare
J. Ashburn, Jr. Youth Center
Jackson County United Way
Jazz Institute of Chicago
JBI International (formerly The Jewish Braille Institute)
Jeannette Rankin Women’s Scholarship Fund (JRF)
Jefferson’s Ferry Lifecare Retirement Community
Jennings Center for Older Adults
Jerusalem House, Inc.
JEVS Human Services
Jewish Board of Family and Children’s Services
Jewish Community Relations Council of Greater Boston
Jewish Community Relations Council of Metropolitan Detroit
Jewish Family & Career Services of Atlanta
Jewish Family and Children’s Services of the San Francisco Bay Area
Jewish Family Service of Los Angeles
Jewish Federation of Cleveland
Jewish Federation of Columbus
Jewish Federation of Greater Atlanta
Jewish Federation of Metropolitan Chicago/Jewish United Fund
The Jewish Federations of North America
Jewish Home Lifecare, NY
Joint Center for Political and Economic Studies
Joy-Southfield Community Development Corporation
Marie Stopes International (US)
Marin County Bicycle Coalition
Marion Family YMCA
MARO
Marquette Adult Day Services
Mason County Shelter
Massachusetts Association of Jewish Federations
Massachusetts Nonprofit Network
MAZON: A Jewish Response to Hunger
MCCNY Charities, Inc.
McHarn Life Foundation
Meadows Regional Medical Center
Meals on Wheels Association of America
Meals on Wheels of Boulder
Meals on Wheels of Lehigh County
Meals on Wheels of Syracuse
Meals on Wheels West
MedShare
Mental Health America of Georgia
Mental Health America of Middle Tennessee
Mental Health America of York and Adams Counties
Mentoring Partnership of Minnesota
Mesothelioma Applied Research Foundation
The Methodist Home
Metropolitan Community Church of New York
The Metropolitan Opera
Metroport Meals On Wheels
The Michael J. Fox Foundation for Parkinson’s Research
Michigan Alliance of TimeBanks
The Michigan Association of Conservation Districts
Michigan Association of United Ways
Michigan College Access Network
Michigan Council on Crime and Delinquency
Michigan Court Appointed Special Advocate (CASA)
Michigan Historic Preservation Network
Michigan League for Public Policy
Michigan Nonprofit Association
Middle Georgia Youth Ballet, Inc.
Midwest Care Alliance
Midwest Center for Home, Hospice and Palliative Care Education
The Minneapolis Foundation
Minnesota Council of Nonprofits
Minnesota Council on Foundations
Mission Serve
Missouri Hospice and Palliative Care Association
Mobile Film Classroom
Montana Nonprofit Association
Momingside Ministries
Ms. Foundation for Women
Multicultural Community Resource Center
Museum of Design Atlanta
Museum of Science, Boston
Museum of Tolerance
NAEIR
NAMI Dekalb
Naromi Land Trust
Narrow River Land Trust
Nashua River Watershed Association
National Alliance on Mental Illness of Coastal Georgia
National Asian Pacific Center on Aging
National Association of Nutrition and Aging Services Programs (NANASP)
National Association of Watch and Clock Collectors
National Business & Disability Council
National Catholic Development Conference
National Center for Adoption Law & Policy
The National Center for Housing and Child Welfare
National Church Residences
National Coalition of 100 Black Women, Inc., MECCA Chapter
National Council for Community Behavioral Healthcare
National Council of Nonprofits
National Diaper Bank Network
National Families in Action
National Foundation for Ectodermal Dysplasias
National Health Council
National Human Services Assembly
The National Marfan Foundation
National Multiple Sclerosis Society
National Organization for Women
National Parkinson Foundation
National Parks Conservation Association
National Psoriasis Foundation
National Trust for Historic Preservation
National Wildlife Federation
Native American Rights Fund
Natural Resources Defense Council
The Nature Conservancy
Neighborhood Alliance
Neighborhood Service Organization
Neighbors Who Care
Network for Good
Neutral Zone
New Hampshire Center for Nonprofits
New Hampshire Food Bank
New Hampshire Hospice and Palliative Care Organization
New Hope Enterprises
New Jersey Association of Mental Health and Addictions Agencies (NJAMHAA)
New Jersey Hospice and Palliative Care Organization
The New York Botanical Garden
The New York Congregational Nursing Center
Niagara Lutheran Health Foundation, Inc.
Niagara Lutheran Health System, Inc.
Niagara Lutheran Home & Rehabilitation Center, Inc.
Nike B. Whitcomb Associates, Inc.
Nonprofit Alliance
Nonprofit Association of Oregon
Nonprofit Center of Northeast Florida
The Nonprofit Coordinating Committee of New York
Nonprofit Network Southwest Washington
Nonprofit Roundtable of Greater Washington
The Nonprofit Trinity Awards, Inc.
North Carolina Center for Nonprofits
North Dakota Association of Nonprofit Organizations
North End Community Ministry
North Fulton Child Development Association
North Fulton Community Charities
North Georgia Community Foundation
North/South Consonance, Inc.
Northwest Nonprofit Resources
Norwood Service League
Notre Dame College Prep
NTM Info & Research (NTMir)
Nuclear Information and Resource Service
Nutcracker of Middle Georgia, Inc.
NYU Langone Medical Center
Oasis Network for Churches
Oberlin Heritage Center
Odyssey
Ogeechee Riverkeeper
Ohio Alliance of YMCAs
Ohio Association of Nonprofit Organizations
Ohio Campus Compact
Ohio Coalition Against Gun Violence
Ohio Coalition Against Gun Violence
Ohio Domestic Violence Network
Ohio Grantmakers Forum
Ohio Jewish Communities
Ohio League for Nursing
Older Women's League (OWL)—The Voice of Midlife and Older Women
Oneida Healthcare
The Oneida Healthcare Auxiliary
The Oneida Healthcare Foundation
OneStar Foundation
Opacum Land Trust, Inc.
Open Hand Atlanta
OPERA America
Operation Homefront Georgia, Inc.
Orange County United Way
Oregon Food Bank
Oregon Hospice Association
Otyokwah Camp and Retreat Center
Our Lady of Consolation Nursing and Rehabilitative Care Center
Our Lady of Mercy Life Center
Ovarian Cancer Alliance of Ohio
PACER Center
Parent to Parent of Georgia
Parent Trust for Washington Children
Parker Jewish Institute
The Parkinson Alliance
Parkinson's Action Network
Parkinson's Disease Foundation
Partnership Against Domestic Violence
Partnerships for Action, Voices for Empowerment (PAVE)
Pathfinder Business Strategies, LLC
Pathfinder International
PAWS Atlanta
PBJ Connections, Inc.
Pediatric AIDS Chicago Prevention Initiative (PACPI)
Peninsula Counseling Center
Pennsylvania Association of Nonprofit Organizations
People With Disabilities Foundation
The People's Law Firm, Inc.
People's Memorial
Performing Arts Alliance
Philanthropy Services LLC
Pike County's You Equal Success Team, Inc.
Pike Market Senior Center & Food Bank
PKD Foundation
Playmakers Fitness Foundation
Pleasant Vineyard Ministries
Pocono Community Theater, Inc.
Points of Light
Polycystic Kidney Disease Foundation
Population Action International
Population Institute
Prevent Blindness Georgia
Prevent Blindness Mid-Atlantic
Sunset Retirement Communities, Inc.
Support in Abusive Family Emergencies (S.A.F.E.)
Susan G. Komen for the Cure Advocacy Alliance
Talbert House
Tapestry Homes
Tecumseh Land Preservation Association
Teen Challenge Georgia
Temple Emanu-El
Tennessee Children's Home
Texas Association of Nonprofit Organizations
Theatre Communications Group
Third Street Alliance for Women & Children
Trees Atlanta
Tri-County Mental Health Services
Trinity Community Ministries, Inc.
Trust for Public Land
Tug Hill Tomorrow Land Trust
TurningPoint Women's Healthcare
UHS Senior Living at Ideal
UJA-Federation of Jewish Philanthropies of New York, Inc.
United Cerebral Palsy
United Charitable Programs
United Church Homes, Inc.
United Neighborhood Centers of America
United Veterans of America, Inc.
United Way of Southeastern Michigan
United Way of Fox Cities
United Way of Allegheny County
United Way of Anchorage
United Way of Anderson County
United Way of Bartow County
United Way of Broward County
United Way of Buffalo and Erie County
United Way of Central Washington
United Way of Florence County
United Way of Greater Atlanta
United Way of Greater Cincinnati
United Way of Greater Fall River
United Way of Greater Houston
United Way of Greater Philadelphia and Southern New Jersey
United Way of Greater Rochester
United Way of Hopewell-Prince George
United Way of Kern County
United Way of Lamar County
United Way of Massachusetts Bay and Memmack Valley
United Way of Monmouth County
United Way of Monroe County
United Way of Rhode Island
United Way of San Luis Obispo County
United Way of Santa Cruz County
United Way of St. Johns County, Inc.
United Way of Summit County
United Way of Tarrant County
United Way of the Battle Creek and Kalamazoo Region
United Way of the Columbia-Willamette
United Way of the CSRA
United Way of the Greater Capital Region
United Way of the Greater Winona Area
United Way of the Midlands
United Way of York County, PA
The United Way of Youngstown and the Mahoning Valley
United Way Worldwide
University Community Development Corporation
University of Michigan-Dearborn
University of Rochester Medical Center
Upstate Forever
Urban League of Battle Creek
Urban League of Greater Atlanta
URMC Highlands at Brighton
Utah Nonprofits
Utah Pioneer Heritage Arts
Valley Healthcare System, Inc.
Venice Arts
The Vernon Citizens for Responsible Development of Vernon, Connecticut
Veterans Helping Veterans Now
The Village CDC
The Viscardi Center
VisionServe Alliance
VNA Northwest, Inc.
Vocational Guidance Services
Voices for National Service
Volunteers of America
W.K. Kellogg Foundation
Washington Nonprofits
Washington State Arts Alliance
Wellness AIDS Services
WesleyLife
West Virginia Nonprofit Association
Westchester Land Trust
Western Pennsylvania Conservancy
Westerville Area Resource Ministry
When HELP Can't Wait
Whitefield Academy
The Wilderness Society
The Wilton Playshop
Wolcott Land Conservation Trust
The Woman’s Building, Women’s Community, Inc.
Women Helping Women
WomenRising, Inc.
Worcester County Food Bank
Working Concepts, Inc.
The Wright Center for African-Americans, Urban Politics, & Public Policy
Wyandotte Clinic for the Working Uninsured
The Wynn House
Year Up Atlanta
YMCA Atlanta
YMCA of Philadelphia & Vicinity
YMCA of the USA
York County Literacy Council
Yosemite Conservancy
Young Israel of East Northport
Youngstown State University
YOUR Center
YouthBuild USA
youthSpark
YWCA of Greater Atlanta
YWCA of Greater Flint