

Community Letter in Support of Nonpartisanship

UPDATED June 1, 2018

The Honorable Ken Calvert
2205 Rayburn House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Calvert:

The undersigned organizations strongly oppose proposals that would politicize the charitable nonprofit and philanthropic community by repealing or weakening current federal tax law protections that prohibit 501(c)(3) organizations from endorsing, opposing, or contributing to political candidates.

Nonpartisanship is a cornerstone principle that has strengthened the public's trust of the charitable community. In exchange for enjoying tax-exempt status and the ability to receive tax-deductible contributions, 501(c)(3) organizations – charitable nonprofits, including religious congregations, and foundations – agree to not engage in “any political campaign on behalf of (or in opposition to) any candidate for public office.”

That provision of law protects the integrity and independence of charitable nonprofits and foundations. It shields the entire 501(c)(3) community against the rancor of partisan politics so the charitable community can be a safe haven where individuals of all beliefs come together to solve community problems free from partisan divisions. It screens out doubts and suspicions regarding ulterior partisan motives of charitable organizations, as undoubtedly would occur if even just a few charitable organizations engaged in partisan politics. Nonpartisan credibility is critical to the ability of 501(c)(3) organizations to work with elected officials of all parties at the local, state, and federal levels to address community needs.

Charitable nonprofits, including religious congregations, are free to speak on important matters of the day and advocate on public policy issues and legislation. Private foundations, while barred from most lobbying activities, are free to engage in public debates, promote public education efforts, and fund a wide range of issue-focused activities. The relevant language in Section 501(c)(3) merely prohibits partisan campaign intervention, defined to include endorsing or opposing candidates for public office, publishing or distributing statements for or against candidates, or using tax-deductible and other resources to support partisan campaign activities.

We are united in opposing any and all efforts to weaken or repeal this longstanding protection in the federal tax code (sometimes called the Johnson Amendment) that President Eisenhower signed into law in 1954. Weakening the law by allowing leaders of individual 501(c)(3) entities to endorse candidates for public office and engage in some partisan electioneering activities would damage the integrity and effectiveness of all charitable organizations and spawn litigation as innovative partisans seek to expand gray areas in the proposed legislation. Repealing the Johnson Amendment, an approach promoted by the President and some in Congress, would damage the federal Treasury as people take tax deductions for political contributions they could then funnel through charitable nonprofits, undercut fair elections by providing a loophole to avoid campaign contribution disclosure laws, and empower politicians to exert pressure for access to foundation assets and charitable funds for their own partisan campaigns rather than for the public good.

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We urge you to join us in opposing efforts to weaken and/or repeal the current law that for six decades has successfully protected the integrity and effectiveness of charitable nonprofits and foundations by keeping them apart from partisan politics.

Respectfully,

| California | | | |
|--------------------------------|---------------|---------------------------------|---------------|
| | | California Council of Churches | Sacramento |
| | | IMPACT | |
| 10u Veteran, Inc. | Palm Springs | California for Democracy | Oakland |
| A Place Called Home | Los Angeles | California School-Age | Berkeley |
| Abrams Consulting | Santa Rosa | Consortium | |
| AchieveKids | | Cancer Care Network | Los Angeles |
| Agile Rascal Theatre | San Francisco | Foundation | |
| Alameda County Community | Oakland | Cappella SF | San Mateo |
| Food Bank | | Catalina Island Museum | Avalon |
| Alex Rorabaugh Recreation | Ukiah | Celiac Disease Foundation | Woodland |
| Center | | | Hills |
| Almond Consulting | Sunnyvale | Charities Housing | San Jose |
| Alternatives in Action | Oakland | Child Advocates of Silicon | |
| Americans United for | Bakersfield | Valley | |
| Separation of Church and | | Chinatown Service Center | Los Angeles |
| State, Kern County, CA | | ChrisBooks Accounting | San Jose |
| Americans United for | Costa Mesa | Cinnabar Arts Corporation | |
| Separation of Church and | | CLUE: Clergy & Laity United For | Los Angeles |
| State, Orange County, CA | | Economic Justice | |
| Americans United for | Sacramento | Community Education | Oakland |
| Separation of Church and | | Partnerships | |
| State, Sacramento CA | | Community Foundation of the | Los Angeles |
| Chapter | | Valleys | |
| Animal Legal Defense Fund | Cotati | Community Medical Centers | Fresno |
| Ann Martin Center | Emeryville | CompassPoint Nonprofit | San Francisco |
| Art Without Limits | Santa | Services | |
| | Barbara | Compton Foundation | |
| Asian Pacific Community Fund | Los Angeles | Create Possibility | Solana Beach |
| Assistance League of Palm | Rancho | Creativity Explored | San Francisco |
| Springs Desert Area | Mirage | Crossroads, Inc. | Claremont |
| Association of Fundraising | Santa Ana | Crystal Springs Uplands School | Hillsborough |
| Professionals, Orange County | | CS Fund | Freestone |
| Baby2Baby | Los Angeles | Davis Wright Tremaine LLP | San Francisco |
| Brooke Foundation Donor | | Dean & Margaret Leshner | |
| Advised Fund at RSF | | Foundation | |
| Foundation | | Desert Ability Center | La Quinta |
| Butte County Child Abuse | Chico | Digital Democracy | Oakland |
| Prevention Council | | Diversions Theatre | San Diego |
| C. S. Fund | Freestone | Earle Baum Center of the Blind, | |
| CA Destination Imagination | | Inc. | |
| Cabrillo Economic | Ventura | Eddington Advisory Services | Mill Valley |
| Development Corporation | | Effective Nonprofits | |
| California Association of | San Francisco | Eleanor Smith & Associates | |
| Nonprofits (CalNonprofits) | | Elizabeth F. Gamble Garden | Palo Alto |
| California Council of Churches | Sacramento | | |

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California

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| Employment & Community Options | San Diego | International Institute of the Bay Area | San Francisco |
| Exponent Partners | San Francisco | Inverness Associates | Berkeley |
| Facing History and Ourselves, Friends for Youth | San Francisco | Janis Brewer Consulting | Oakland |
| Family Care Network, Inc. | San Luis Obispo | Jason Weiner Consulting | Sacramento |
| Family Resource Center of Truckee | Truckee | Jewish Family & Children's Service of Long Beach & West Orange County | Long Beach |
| Family Service Association | Hemet | Jewish Family Service of Los Angeles | Los Angeles |
| First Graduate | San Francisco | Jewish Family Service of San Diego | San Diego |
| Food Bank of Contra Costa and Solano | Concord | Junior League of San Diego | San Diego |
| Friedman Consulting | | JVS Los Angeles | Los Angeles |
| Galileo Coaching | Santa Barbara | Koreatown Youth and Community Center | Los Angeles |
| Garfield Foundation | Lafayette | Krafty Marketing Solutions | |
| Girls Inc. of Orange County | Costa Mesa | Lakeshore Avenue Baptist Church | Oakland |
| Grantmakers Concerned with Immigrants and Refugees | | League of California Community Foundations | |
| Greater Nonprofits | Merced | LIFE ElderCare | Fremont |
| Guiamar Hiebert, CFRE & Associates | Trinidad | Life Skills Training and Educational Programs, Inc. - LifeSTEPS | Fair Oaks |
| Habitat for Humanity East Bay/Silicon Valley | | LifeRing Recovery | Berkeley |
| Habitat for Humanity for San Luis Obispo County | San Luis Obispo | Lighthouse Philanthropy | San Jose |
| Habitat For Humanity Greater San Francisco, Inc. | San Francisco | Advisors | |
| Habitat for Humanity of Orange County | Santa Ana | Lincoln | Oakland |
| Health Connected | Redwood City | Little Brothers-Friends of the Elderly | San Francisco |
| Heart of the Valley Services for Seniors, Inc. | Santa Clara | Live Oak Adult Day Services | San Jose |
| Heart to Heart | Oakland | Los Angeles Chamber Orchestra | Los Angeles |
| Heather Mack Consulting LLC | | Los Angeles LGBT Center | Los Angeles |
| Heavy Laden | Redding | Loveland Farm Sanctuary | |
| Hoff Consulting | Long Beach | LSH Foundation | Long Beach |
| Human Rights Data Analysis Group | San Francisco | Lupus LA | Los Angeles |
| If/When/How | Oakland | March Field Air Museum | Riverside |
| Impact Young Adults | | Marcus Partners, LLC | |
| InConcert Sierra | Grass Valley | Maternal and Child Health Access | Los Angeles |
| Inland Valley Council of Churches d/b/a Inland Valley Hope Partners | | MAZON: A Jewish Response to Hunger | |
| InspiraLaw | | Meals on Wheels of the Monterey Peninsula, Inc. | Pacific Grove |
| Institute for Religious Tolerance, Peace and Justice | Los Angeles | Mission Edge | San Diego |
| International Community Foundation | National City | Mission Minded | San Rafael |
| | | Mona Bismarck American Center | Los Angeles |
| | | Morgan Family Foundation | |

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| Mosaic Consulting and Coaching | San Jose | Sacramento LGBT Community Center | Sacramento |
| Mountaintop Montessori | Charlottesville | Sadlon & Associates, Inc. | Glendale |
| Napa Valley Community Housing | Napa | San Diego Advocates for Social Justice | San Diego |
| Nashashibi International Consultants, LLC | Laguna Hills | San Diego Public Library Foundation | |
| Neighborhood Funders Group | Oakland | San Diego Youth Symphony & Conservatory | San Diego |
| NEO Law Group | San Francisco | San Luis Obispo Symphony | Atascadero |
| NGO Catalyst | | Santa Monica Conservancy | Santa Monica |
| Niswa Association, Inc. | Los Angeles | Santa Monica Family YMCA | Santa Monica |
| NKR Consulting | Sunnyvale | Santa Ynez Valley Arts Assoc. SBCC Foundation | Santa Barbara |
| Not Man Apart Physical Theatre | Los Angeles | Seva Foundation | Berkeley |
| Notre Dame de Namur University | Belmont | SevaChild International | Costa Mesa |
| Oakland Museum of California | Oakland | SF LGBT Center | San Francisco |
| OneJustice | San Francisco | Sierra HOPE | Angels Camp |
| Orange County United Way | Irvine | Sierra Repertory Theatre | Sonora |
| Pacific Community Ventures | San Francisco | Silicon Valley Bicycle Exchange | Mountain View |
| Pacific Links Foundation | | | |
| Pajaro Valley Community Health Trust | Watsonville | Silicon Valley Community Foundation | Mountain View |
| Pasadena Conservatory of Music | Pasadena | Silicon Valley Council of Nonprofits | San Jose |
| Paso Pacifico | Ventura | Solar Richmond | Richmond |
| Patricia D. and William B. Smullin Foundation | Eureka | Somos Mayfair | San Jose |
| Patriots and Paws | Huntington Beach | South Asian Network | Artesia |
| Peninsula Family Service | San Mateo | Southern California Center for Nonprofit Management | Los Angeles |
| Philanthropy California (a joint initiative of Northern California Grantmakers, San Diego Grantmakers, and Southern California Grantmakers) | Los Angeles | Speech and Language Development Center | Buena Park |
| Point Foundation | Los Angeles | St. Ignatius College Preparatory | |
| Pro Kids, The First Tee of San Diego | San Diego | Stapleton School of the Performing Arts | San Anselmo |
| Rancho Santa Fe Foundation | | Steve Colton Inc. | |
| Recovery Cafe San Jose | San Jose | Strawberry Seals, Inc. | San Francisco |
| reDiscover Center | Venice | Surrogate Gallery Projects | |
| Regenerate California Innovation | Clovis | SWEA | |
| Respite and Research for Alzheimer's Disease | San Jose | Swift Foundation | Los Osos |
| Richmond Community Foundation | Richmond | Teen Success, Inc. | Milpitas |
| Rochester Institute of Technology | Los Altos | The 5 Gyres Institute | Los Angeles |
| | | The American Board of Venous & Lymphatic Medicine | San Francisco |
| | | The Christensen Fund | San Francisco |
| | | The Contemporary Jewish Museum | San Francisco |
| | | The David and Lucile Packard Foundation | |
| | | The Dibble Institute | |

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| The Elizabeth F. Gamble Garden | Palo Alto | Alfred P. Sloan Foundation |
| The Fieldstone Foundation | | America Solidaria U.S. |
| The Impact Fund | Berkeley | American Alliance of Museums |
| The Lawrence Welk Family Foundation | Los Angeles | American Association of Anatomists |
| The Nicholson Family Foundation | Aptos | American Association of Physics Teachers |
| The River Project | | American Association of Teachers of German |
| Theresa Nelson & Associates | Oakland | American Atheists |
| Tides | San Francisco | American Bladder Cancer Society |
| TR Brown Consulting | | American Board of Venous & Lymphatic Medicine |
| TransForm | Oakland | American Brass Chamber Music Association |
| Tri Valley Haven | Livermore | American Conference of Academic Deans |
| Tuleyome | Woodland | American Heart Association |
| Unemployment Services Trust | | American Historical Association |
| Unitarian Universalist Church of the Desert | Rancho Mirage | American Jewish Committee |
| United Way of Kern County | Bakersfield | American Medical Association Foundation |
| United Ways of California | | American Physiological Society |
| Unleashing Generosity / Triskeles Foundation | Tiburon | American Podiatric Medical Association, Inc. |
| Vegan Outreach | Davis | American Red Cross |
| Vesper Society | San Francisco | Americans for the Arts |
| Vista Center for the Blind & Visually Impaired | Palo Alto | Americans Promoting Study Abroad |
| Wave Foundation | Santa Barbara | Americans United for Separation of Church and State |
| Waves of Gratefulness | Costa Mesa | Amyloidosis Foundation |
| Weingart Foundation | Los Angeles | Animal Legal Defense Fund |
| Western Methodist Justice Movement | Los Angeles | Annie E. Casey Foundation |
| William and Flora Hewlett Foundation | | Anti-Defamation League |
| Women Organizing for Change in Agriculture and Natural Resource Management | | Asian Pacific American Legal Resource Center |
| WomenShelter of Long Beach | Long Beach | Association for Jewish Outreach Professionals |
| Youssef and Kamel Mawardi Fund | Riverside | Association of American Colleges and Universities |
| YWCA Berkeley / Oakland | Berkeley and Oakland | Association of Art Museum Directors |
| YWCA of North Orange County | Fullerton | Association of Direct Response Fundraising Counsel |
| YWCA San Francisco & Marin | San Rafael | Association of Fundraising Professionals |

National Organizations

Abila
 Accreditation Council for Psychoanalytic Education, Inc.
 AdoptAClassroom.org
 African Diaspora United, Inc.
 Alliance for Strong Families and Communities

Brady Campaign and Center to Prevent Gun Violence
 Camp Fire
 Champion Foundation
 Catholic Charities USA
 Catholic Mobilizing Network
 Celiac Disease Foundation
 Center for Health, Environment & Justice

Center for Inquiry
Charles Stewart Mott Foundation
Citizen Schools
CleanSlateNow
Common Cause
Commonwealth Fund
Council on Foundations
Council for Global Equality
Dance USA
Dementia Society, Inc.
Democracy 21
Destination & Travel Foundation
Dietel Partners, LLC
Disability Rights Advocacy Fund
Easter Seals
Ecology Project International
Engineering Conferences International
Episcopal Relief & Development
Feed the Children
Feeding America
Fidesco USA
Food & Water Watch
Ford Foundation
Free Press
Girl Scouts of the USA
Girls Inc.
Global Integrity
Goodwill Industries International, Inc.
Grantmakers for Effective Organizations
Greater Nonprofits
GuideStar
Habitat for Humanity International
Harbor Compliance
HawkWatch International
Hindu American Foundation
Histiocytosis Foundation
Horizons National
Human Science Institute
Independent Sector
International Essential Tremor Foundation
International Hearing Dog, Inc.
International Performing Arts for Youth
International Primate Protection League
Issue One
Jessie Ball DuPont Fund
Jewish Alliance for Law and Social Action
Jewish Council for Public Affairs
Jewish Federations of North America
Leadership USA
League of American Orchestras
League of Women Voters
Leukemia Research Foundation
Local Learning: The National Network for Folk Arts in Education
Lumina Foundation
Lymphoma Foundation of America
Migraine Research Foundation
Millennium Water Alliance
Mentors International
Morino Ventures, LLC
National 4-H Council
National Alliance of Community Economic Development
National Association of Charitable Gift Planners
National Association of Health Data Organizations
National Association of State Boating Law Administrators (NASBLA)
National Association of Watch and Collectors
National Association for Shoplifting Prevention
NAMI, National Alliance on Mental Illness
National Center for Appropriate Technology
National Center for Fire and Life Safety
National Center on Shaken Baby Syndrome
National Committee for Responsive Philanthropy
National Council of Behavioral Health
National Council of Churches
National Council of Nonprofits
National Council of Tribes
National Dance Education Organization
National Hartford Centers of Gerontological Nursing Excellence
National Human Services Assembly
National Indian Child Welfare Association
National LGBTQ Task Force
National Organization for Albinism and Hypopigmentation
National Runaway Safeline
National Safe Place Network
National Tongan American Society
NEO Law Group
North American Bramble Growers Research Foundation
OPERA America
Partnership for America's Children
Pension Fund of the Christian Church
Philanthropy for Active Civic Engagement
Project Wet Foundation
Project Managers Without Borders
Public Citizen
Rockefeller Brothers Fund

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Secular Coalition for America
Senior Executives Association
Seva Foundation
Skillman Foundation
Silicon Valley Community Foundation
Smith's Food and Drug
Social Velocity
The Arc of the United States
The Aspen Institute
The Association of Junior Leagues
International, Inc.
The Commonwealth Fund
The Dibble Institute
The Educational Foundation of America
The George Gund Foundation
The Honor Society of Phi Kappa Phi
The Michael J. Fox Foundation
The Ocean Foundation
The Pulmonary Fibrosis Foundation
The United Methodist Church – General
Board of Church and Society
The Voter Participation Center
TIDES
Unemployment Services Trust
Union for Reform Judaism
United Philanthropy Forum
United Soldiers and Sailors of America
United Way Worldwide
University Professional & Continuing
Education Association
US Lacrosse
Vasculitis Foundation
Volunteers in Medicine
Volunteers of America
Voto Latino
Wallace Global Fund
WasteWater Education
Weingart Foundation
William and Flora Hewlett Foundation
Words Without Borders
World Day of Prayer USA
World Neighbors, Inc.
Youth Services America
YWCA USA