The Honorable Doug LaMalfa  
322 Cannon House Office Building  
United States House of Representatives  
Washington, DC 20515

Dear Representative LaMalfa:

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.
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,

<table>
<thead>
<tr>
<th>California</th>
<th>California</th>
<th>California</th>
</tr>
</thead>
<tbody>
<tr>
<td>10u Veteran, Inc.</td>
<td>Palm Springs</td>
<td>California Council of Churches IMPACT</td>
</tr>
<tr>
<td>A Place Called Home</td>
<td>Los Angeles</td>
<td>California for Democracy</td>
</tr>
<tr>
<td>Abrams Consulting</td>
<td>Santa Rosa</td>
<td>California School-Age Consortium</td>
</tr>
<tr>
<td>AchieveKids</td>
<td>San Francisco</td>
<td>Cancer Care Network Foundation</td>
</tr>
<tr>
<td>Agile Rascal Theatre</td>
<td>Oakland</td>
<td>Catalina Island Museum</td>
</tr>
<tr>
<td>Alameda County Community Food Bank</td>
<td>Ukiah</td>
<td>Charities Housing</td>
</tr>
<tr>
<td>Alex Rorabaugh Recreation Center</td>
<td>Oakland</td>
<td>Child Advocates of Silicon Valley</td>
</tr>
<tr>
<td>Alternatives in Action</td>
<td>Bakersfield</td>
<td>Chinatown Service Center</td>
</tr>
<tr>
<td>Americans United for Separation of Church and State, Kern County, CA</td>
<td>Costa Mesa</td>
<td>ChrisBooks Accounting</td>
</tr>
<tr>
<td>Americans United for Separation of Church and State, Orange County, CA</td>
<td>Sacramento</td>
<td>Cinnabar Arts Corporation</td>
</tr>
<tr>
<td>Americans United for Separation of Church and State, Sacramento CA Chapter</td>
<td>Cotati</td>
<td>CLUE: Clergy &amp; Laity United For Economic Justice</td>
</tr>
<tr>
<td>Animal Legal Defense Fund</td>
<td>Emeryville</td>
<td>Community Education Partnerships</td>
</tr>
<tr>
<td>Ann Martin Center</td>
<td>Santa Barbara</td>
<td>Community Foundation of the Valleys</td>
</tr>
<tr>
<td>Art Without Limits</td>
<td>Los Angeles</td>
<td>Community Medical Centers</td>
</tr>
<tr>
<td>Asian Pacific Community Fund</td>
<td>Rancho Mirage</td>
<td>CompassPoint Nonprofit Services</td>
</tr>
<tr>
<td>Assistance League of Palm Springs Desert Area</td>
<td>Santa Ana</td>
<td>Compton Foundation</td>
</tr>
<tr>
<td>Association of Fundraising Professionals, Orange County</td>
<td>Los Angeles</td>
<td>Create Possibility</td>
</tr>
<tr>
<td>Baby2Baby</td>
<td>Rancho Mirage</td>
<td>Creativity Explored</td>
</tr>
<tr>
<td>Brooke Foundation Donor Advised Fund at RSF Foundation</td>
<td>Chico</td>
<td>Crossroads, Inc.</td>
</tr>
<tr>
<td>Butte County Child Abuse Prevention Council</td>
<td>Freestone</td>
<td>Crystal Springs Uplands School</td>
</tr>
<tr>
<td>C. S. Fund</td>
<td>Ventura</td>
<td>CS Fund</td>
</tr>
<tr>
<td>CA Destination Imagination</td>
<td>San Francisco</td>
<td>Davis Wright Tremaine LLP</td>
</tr>
<tr>
<td>Cabrillo Economic Development Corporation</td>
<td>Sacramento</td>
<td>Dean &amp; Margaret Lesher Foundation</td>
</tr>
<tr>
<td>California Association of Nonprofits (CalNonprofits)</td>
<td>San Francisco</td>
<td>Desert Ability Center</td>
</tr>
<tr>
<td>California Council of Churches</td>
<td>Sacramento</td>
<td>Digital Democracy</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Earle Baum Center of the Blind, Inc.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Eddington Advisory Services</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Effective Nonprofits</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Eleanor Smith &amp; Associates</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Elizabeth F. Gamble Garden</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Exponent Partners</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Facing History and Ourselves, Friends for Youth</td>
</tr>
</tbody>
</table>
Family Care Network, Inc.  San Luis Obispo
Family Resource Center of Truckee  Truckee
Family Service Association Hemet
First Graduate San Francisco
Food Bank of Contra Costa and Solano Concord
Friedman Consulting Santa Barbara
Galileo Coaching Lafayette
Garfield Foundation Douala, Cameroon
Get Smart Africa Costa Mesa
Girls Inc. of Orange County
Grantmakers Concerned with Immigrants and Refugees Merced
Greater Nonprofits Trinidad
Guiamar Hiegert, CFRE & Associates
Habitat for Humanity East Bay/ Silicon Valley
Habitat for Humanity for San Luis Obispo County San Luis Obispo
Habitat For Humanity Greater San Francisco, Inc. San Francisco
Habitat for Humanity of Orange County Santa Ana
Health Connected Redwood City
Heart to Heart Oakland
Heather Mack Consulting LLC
Hoff Consulting Long Beach
Human Rights Data Analysis Group San Francisco
If/When/How Oakland
Impact Young Adults Grass Valley
InConcert Sierra
Inland Valley Council of Churches d/b/a Inland Valley Hope Partners
Inspiralaw
Institute for Religious Tolerance, Peace and Justice Los Angeles
International Community Foundation National City
Inverness Associates Berkeley
Janis Brewer Consulting Oakland
Jason Weiner Consulting Sacramento
Jewish Family & Children's Service of Long Beach & West Orange County Long Beach
Jewish Family Service of Los Angeles Los Angeles
Jewish Family Service of San Diego San Diego
Junior League of San Diego San Diego
Koreatown Youth and Community Center
Krafty Marketing Solutions Los Angeles
Lake Shore Avenue Baptist Church Oakland
League of California Community Foundations
LIFE ElderCare Fremont
Life Skills Training and Educational Programs, Inc.
- LifeSTEPS Fair Oaks
LifeRing Recovery Berkeley
Lighthouse Philanthropy Advisors San Jose
Little Brothers-Friends of the Elderly Lincoln
Live Oak Adult Day Services San Francisco
Los Angeles Chamber Orchestra San Jose
Los Angeles LGBT Center Los Angeles
Loveland Farm Sanctuary Long Beach
LSH Foundation Los Angeles
Lupus LA Riverside
March Field Air Museum
Marcus Partners, LLC
Maternal and Child Health Access Los Angeles
MAZON: A Jewish Response to Hunger
Meals on Wheels of the Monterey Peninsula, Inc. Pacific Grove
Mission Edge San Diego
Mission Minded San Rafael
Mona Bismarck American Center Los Angeles
Morgan Family Foundation
Mosaic Consulting and Coaching
Mountaintop Montessori
Napa Valley Community Housing
Nashashibi International Consultants, LLC Laguna Hills
### Neighborhood Funders Group
- **Oakland Museum of California**  
- **NEO Law Group**  
- **Niswa Association, Inc.**  
- **NKR Consulting**  
- **Nonprofit Alliance of Monterey County**  
- **Not Man Apart Physical Theatre**  
- **Notre Dame de Namur University**  
- **Oakland Museum of California**  
- **OneJustice**  
- **Orange County United Way**  
- **Pacific Community Ventures**  
- **Pajaro Valley Community Health Trust**  
- **Pasadena Conservatory of Music**  
- **Paso Pacifico**  
- **Patricia D. and William B. Smullin Foundation**  
- **Patriots and Paws**  
- **Peninsula Family Service**  
- **Philanthropy California (a joint initiative of Northern California Grantmakers, San Diego Grantmakers, and Southern California Grantmakers)**  
- **Point Foundation**  
- **Pro Kids, The First Tee of San Diego**  
- **Rancho Santa Fe Foundation**  
- **Recovery Cafe San Jose**  
- **reDiscover Center**  
- **Regenerate California Innovation**  
- **Respite and Research for Alzheimer’s Disease**  
- **Richmond Community Foundation**  
- **Rochester Institute of Technology**  
- **Sacramento LGBT Community Center**  
- **Sadlon & Associates, Inc.**  
- **San Diego Advocates for Social Justice**  
- **San Diego Public Library Foundation**  
- **San Diego Youth Symphony & Conservatory**  
- **Santa Monica Conservancy**  
- **Santa Ynez Valley Arts Assoc.**  
- **SBCC Foundation**  
- **Seva Foundation**  
- **SF LGBT Center**  
- **Sierra HOPE**  
- **Sierra Repertory Theatre**  
- **Silicon Valley Bicycle Exchange**  
- **Silicon Valley Community Foundation**  
- **Silicon Valley Council of Nonprofits**  
- **So CA Center for Nonprofit Management**  
- **Solar Richmond**  
- **Somos Mayfair**  
- **South Asian Network**  
- **Southern California Center for Nonprofit Management**  
- **Speech and Language Development Center**  
- **St. Ignatius College Preparatory**  
- **Stapleton School of the Performing Arts**  
- **Strawberry Seals, Inc.**  
- **Surrogate Gallery Projects SWEA**  
- **Swift Foundation**  
- **Teen Success, Inc.**  
- **The 5 Gyres Institute**  
- **The American Board of Venous & Lymphatic Medicine**  
- **The Christensen Fund**  
- **The David and Lucile Packard Foundation**  
- **The Dibble Institute**  
- **The Elizabeth F. Gamble Garden**  
- **The Fieldstone Foundation**  
- **The Lawrence Welk Family Foundation**  
- **Sadlon & Associates, Inc.**  
- **San Diego Advocates for Social Justice**  
- **San Diego Public Library Foundation**  
- **San Diego Youth Symphony & Conservatory**  
- **Santa Monica Conservancy**  
- **Santa Ynez Valley Arts Assoc.**

### California Funds
- **San Diego**  
- **San Francisco**  
- **Los Angeles**  
- **Sacramento**  
- **Oakland**  
- **Los Angeles**  
- **San Jose**  
- **Ventura**  
- **Eureka**  
- **Huntington Beach**  
- **San Mateo**  
- **Beverly Hills**  
- **Los Angeles**  
- **San Diego**  
- **Sacramento**  
- **Glendale**  
- **San Francisco**  
- **Palo Alto**  
- **Santa Barbara**  
- **Berkeley**  
- **San Francisco**  
- **Sonora**  
- **Mountain View**  
- **San Jose**  
- **Los Angeles**  
- **Richmond**  
- **San Jose**  
- **Artesia**  
- **Buena Park**  
- **San Anselmo**  
- **San Francisco**  
- **Los Osos**  
- **Milpitas**  
- **Los Angeles**  
- **San Francisco**  
- **San Francisco**  
- **Los Angeles**  
- **San Francisco**  
- **Palo Alto**  
- **Los Angeles**
Community Letter in Support of Nonpartisanship

California

Updated September 5, 2017

Page 5

The Nicholson Family Foundation
The River Project
Theresa Nelson & Associates
Tides
TR Brown Consulting
TransForm
Tri Valley Haven
Tuleyome
Unemployment Services Trust
Unitarian Universalist Church of the Desert
United Way of Kern County
United Ways of California
Unleashing Generosity / Triskeles Foundation
Vegan Outreach
Vesper Society
Vista Center for the Blind & Visually Impaired
Wave Foundation
Waves of Gratefulness
Weingart Foundation
Western Methodist Justice Movement
William and Flora Hewlett Foundation
Women Organizing for Change in Agriculture and Natural Resource Management
WomenShelter of Long Beach
Youssef and Kamel Mawardi Fund
YWCA of North Orange County

National Organizations

Abila
Accreditation Council for Psychoanalytic Education, Inc.
AdoptAClassroom.org
Alliance for Strong Families and Communities
Alfred P. Sloan Foundation
America Solidaria U.S.
American Alliance of Museums
American Association of Anatomists
American Association of Physics Teachers
American Association of Teachers of German
American Atheists
American Bladder Cancer Society
American Board of Venous & Lymphatic Medicine
American Brass Chamber Music Association
American Conference of Academic Deans
American Heart Association
American Historical Association
American Jewish Committee
American Medical Association Foundation
American Physiological Society
American Podiatric Medical Association, Inc.
American Red Cross
Americans for the Arts
Americans Promoting Study Abroad
Americans United for Separation of Church and State
Amyloidosis Foundation
Animal Legal Defense Fund
Annie E. Casey Foundation
Anti-Defamation League
Asian Pacific American Legal Resource Center
Association for Jewish Outreach Professionals
Association of American Colleges and Universities
Association of Art Museum Directors
Association of Direct Response Fundraising Counsel
Association of Fundraising Professionals
Association of Immunization Managers
Association of Nature Center Administrators
Astraea Lesbian Foundation for Justice
Baptist Joint Committee for Religious Liberty
Baptist Women in Ministry
Barr Foundation
BoardSource
Brady Campaign and Center to Prevent Gun Violence
Camp Fire
Campion Foundation
Catholic Charities USA
Catholic Mobilizing Network
Center for Health, Environment & Justice
Center for Inquiry
Charles Stewart Mott Foundation
Citizen Schools
CleanSlateNow
Commonwealth Fund
Council on Foundations
Council for Global Equality
Community Letter in Support of Nonpartisanship

Page 6

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
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
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 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