The Honorable Juan Vargas
1605 Longworth House Office Building
United States House of Representatives
Washington, DC 20515

Dear Representative Vargas:

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,

California

10u Veteran, Inc.
Palm Springs
A Place Called Home
Los Angeles
Abrams Consulting
Santa Rosa
AchieveKids
San Francisco
Agile Rascal Theatre
Oakland
Alameda County Community Food Bank

Alternatives in Action
Bakersfield
Americans United for Separation of Church and State, Kern County, CA
Costa Mesa
Americans United for Separation of Church and State, Orange County, CA

Americans United for Separation of Church and State, Sacramento CA Chapter
Sacramento
Animal Legal Defense Fund
Cotati
Ann Martin Center
Emeryville
Art Without Limits
Santa Barbara
Asian Pacific Community Fund
Los Angeles
Assistance League of Palm Springs Desert Area
Rancho Mirage
Association of Fundraising Professionals, Orange County
Santa Ana
Baby2Baby
Los Angeles
Brooke Foundation Donor Advised Fund at RSF Foundation
Freestone
Butte County Child Abuse Prevention Council
Chico
C. S. Fund
Freestoner
CA Destination Imagination
Ventura
Cabrillo Economic Development Corporation
San Francisco
California Association of Nonprofits (CalNonprofits)
Sacramento
California Council of Churches
California Council of Churches IMPACT
Sacramento
California for Democracy
Oakland
California School-Age Consortium
Berkeley
Cancer Care Network Foundation
Los Angeles
Catalina Island Museum Charities Housing
Avalon
Child Advocates of Silicon Valley
San Jose
Chinatown Service Center
Los Angeles
ChrisBooks Accounting
San Jose
Cinnabar Arts Corporation
Community Education Partnerships
Los Angeles
CLUE: Clergy & Laity United For Economic Justice
Oakland
Community Foundation of the Valleys

Community Medical Centers
Los Angeles
CompassPoint Nonprofit Services
Fresno
Compton Foundation
San Francisco
Create Possibility
Solana Beach
Creativity Explored
San Francisco
Crossroads, Inc.
Claremont
Crystal Springs Uplands School
Hillsborough
CS Fund
Freestoner
Davis Wright Tremaine LLP
San Francisco
Dean & Margaret Lesher Foundation
La Quinta
Desert Ability Center
Oakland
Digital Democracy

Earle Baum Center of the Blind, Inc.
Mill Valley
Eddington Advisory Services
Effective Nonprofits
Eleanor Smith & Associates
Palo Alto
Elizabeth F. Gamble Garden
San Francisco
Exponent Partners
Facing History and Ourselves, Friends for Youth
San Francisco
<table>
<thead>
<tr>
<th>Organization</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Family Care Network, Inc.</td>
<td>San Luis Obispo</td>
</tr>
<tr>
<td>Family Resource Center of Truckee</td>
<td>Truckee</td>
</tr>
<tr>
<td>Family Service Association</td>
<td>Hemet</td>
</tr>
<tr>
<td>First Graduate</td>
<td>San Francisco</td>
</tr>
<tr>
<td>Food Bank of Contra Costa and Solano</td>
<td>Concord</td>
</tr>
<tr>
<td>Friedman Consulting</td>
<td>Santa Barbara</td>
</tr>
<tr>
<td>Galileo Coaching</td>
<td>Lafayette</td>
</tr>
<tr>
<td>Garfield Foundation</td>
<td>Douala, Cameroon</td>
</tr>
<tr>
<td>Get Smart Africa</td>
<td>Costa Mesa</td>
</tr>
<tr>
<td>Girls Inc. of Orange County Grantmakers Concerned with Immigrants and Refugees</td>
<td>Merced</td>
</tr>
<tr>
<td>Greater Nonprofits</td>
<td>Trinidad</td>
</tr>
<tr>
<td>Guiamar Hiegert, CFRE &amp; Associates</td>
<td>San Luis Obispo</td>
</tr>
<tr>
<td>Habitat for Humanity East Bay/ Silicon Valley</td>
<td>San Francisco</td>
</tr>
<tr>
<td>Habitat for Humanity for San Luis Obispo County</td>
<td>San Luis Obispo</td>
</tr>
<tr>
<td>Habitat For Humanity Greater San Francisco, Inc.</td>
<td>San Francisco</td>
</tr>
<tr>
<td>Habitat for Humanity of Orange County</td>
<td>Santa Ana</td>
</tr>
<tr>
<td>Health Connected</td>
<td>Redwood City</td>
</tr>
<tr>
<td>Heart to Heart</td>
<td>Oakland</td>
</tr>
<tr>
<td>Heather Mack Consulting LLC</td>
<td>Grass Valley</td>
</tr>
<tr>
<td>Hoff Consulting</td>
<td>Long Beach</td>
</tr>
<tr>
<td>Human Rights Data Analysis Group</td>
<td>San Francisco</td>
</tr>
<tr>
<td>If/When/How</td>
<td>Oakland</td>
</tr>
<tr>
<td>Impact Young Adults InConcert Sierra</td>
<td>National City</td>
</tr>
<tr>
<td>Inland Valley Council of Churches d/b/a Inland Valley Hope Partners</td>
<td>Berkeley</td>
</tr>
<tr>
<td>InspiraLaw</td>
<td>Oakland</td>
</tr>
<tr>
<td>Institute for Religious Tolerance, Peace and Justice</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>International Community Foundation</td>
<td>National City</td>
</tr>
<tr>
<td>Inverness Associates</td>
<td>Berkeley</td>
</tr>
<tr>
<td>Janis Brewer Consulting</td>
<td>Oakland</td>
</tr>
<tr>
<td>Jason Weiner Consulting</td>
<td>Sacramento</td>
</tr>
<tr>
<td>Jewish Family &amp; Children's Service of Long Beach &amp; West Orange County</td>
<td>Long Beach</td>
</tr>
<tr>
<td>Jewish Family Service of Los Angeles</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Jewish Family Service of San Diego</td>
<td>San Diego</td>
</tr>
<tr>
<td>Junior League of San Diego</td>
<td>San Diego</td>
</tr>
<tr>
<td>Koreatown Youth and Community Center</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Krafty Marketing Solutions</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Lakeshore Avenue Baptist Church</td>
<td>Oakland</td>
</tr>
<tr>
<td>League of California Community Foundations</td>
<td>Fremont</td>
</tr>
<tr>
<td>LIFE ElderCare</td>
<td>Fair Oaks</td>
</tr>
<tr>
<td>Life Skills Training and Educational Programs, Inc. - LifeSTEPS</td>
<td>Berkeley</td>
</tr>
<tr>
<td>LifeRing Recovery</td>
<td>San Jose</td>
</tr>
<tr>
<td>Lighthouse Philanthropy Advisors</td>
<td>Lincoln</td>
</tr>
<tr>
<td>Little Brothers-Friends of the Elderly</td>
<td>Oakland</td>
</tr>
<tr>
<td>Live Oak Adult Day Services</td>
<td>San Francisco</td>
</tr>
<tr>
<td>Los Angeles Chamber Orchestra</td>
<td>San Jose</td>
</tr>
<tr>
<td>Los Angeles LGBT Center</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Loveland Farm Sanctuary</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>LSH Foundation</td>
<td>Long Beach</td>
</tr>
<tr>
<td>Lupus LA</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>March Field Air Museum</td>
<td>Riverside</td>
</tr>
<tr>
<td>Marcus Partners, LLC</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Maternal and Child Health Access</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>MAZON: A Jewish Response to Hunger</td>
<td>Pacific Grove</td>
</tr>
<tr>
<td>Meals on Wheels of the Monterey Peninsula, Inc.</td>
<td>San Diego</td>
</tr>
<tr>
<td>Mission Edge</td>
<td>San Rafael</td>
</tr>
<tr>
<td>Mission Minded</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Mona Bismarck American Center</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Morgan Family Foundation Mosaic Consulting and Coaching</td>
<td>San Jose</td>
</tr>
<tr>
<td>Mountaintop Montessori Napa Valley Community Housing</td>
<td>Charlottesville</td>
</tr>
<tr>
<td>Napa</td>
<td>Napa</td>
</tr>
<tr>
<td>Nashashibi International Consultants, LLC</td>
<td>Laguna Hills</td>
</tr>
<tr>
<td>Neighborhood Funders Group</td>
<td>Oakland</td>
</tr>
<tr>
<td>----------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>NEO Law Group</td>
<td>San Francisco</td>
</tr>
<tr>
<td>NGO Catalyst</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Niswa Association, Inc.</td>
<td>Sunnyvale</td>
</tr>
<tr>
<td>NKR Consulting</td>
<td>Monterey County</td>
</tr>
<tr>
<td>Nonprofit Alliance of</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Not Man Apart Physical Theatre</td>
<td></td>
</tr>
<tr>
<td>Notre Dame de Namur University</td>
<td>Belmont</td>
</tr>
<tr>
<td>Oakland Museum of California</td>
<td>Oakland</td>
</tr>
<tr>
<td>OneJustice</td>
<td>San Francisco</td>
</tr>
<tr>
<td>Orange County United Way Pacific Community Ventures</td>
<td>Irvine</td>
</tr>
<tr>
<td>Pacific Links Foundation</td>
<td>San Francisco</td>
</tr>
<tr>
<td>Pajaro Valley Community Health Trust</td>
<td>Watsonville</td>
</tr>
<tr>
<td>Pasadena Conservatory of Music</td>
<td>Pasadena</td>
</tr>
<tr>
<td>Paso Pacifico</td>
<td>Ventura</td>
</tr>
<tr>
<td>Patricia D. and William B. Smullin Foundation</td>
<td>Eureka</td>
</tr>
<tr>
<td>Patriots and Paws</td>
<td>Huntington Beach</td>
</tr>
<tr>
<td>Point Foundation</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Pro Kids, The First Tee of San Diego</td>
<td>San Diego</td>
</tr>
<tr>
<td>Rancho Santa Fe Foundation</td>
<td>Los Angeles</td>
</tr>
<tr>
<td>Recovery Cafe San Jose reDiscover Center</td>
<td>San Jose</td>
</tr>
<tr>
<td>Regenerate California Innovation</td>
<td>Venice</td>
</tr>
<tr>
<td>Respites and Research for Alzheimer's Disease</td>
<td>Clovis</td>
</tr>
<tr>
<td>Richmond Community Foundation</td>
<td>San Jose</td>
</tr>
<tr>
<td>Rochester Institute of Technology</td>
<td>Richmond</td>
</tr>
<tr>
<td>Sacramento LGBT Community Center</td>
<td>Los Altos</td>
</tr>
<tr>
<td>Sadlon &amp; Associates, Inc.</td>
<td>Sacramento</td>
</tr>
<tr>
<td></td>
<td>Glendale</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Community Letter in Support of Nonpartisanship
California

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
UDOATED September 5, 2017
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
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